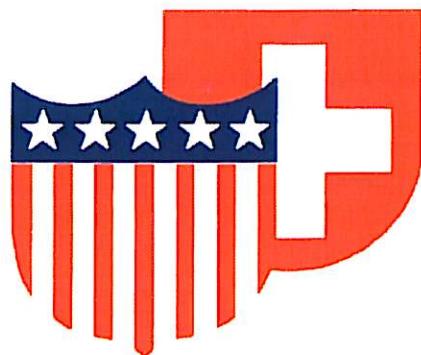


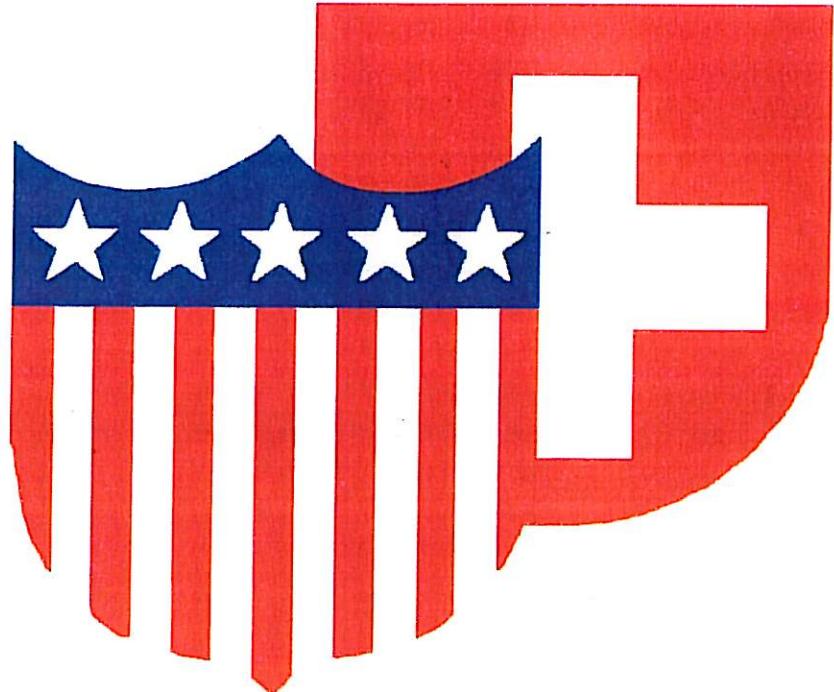
CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2011-12

***KELLY KORTE
ASSISTANT DIRECTOR OF FINANCE***



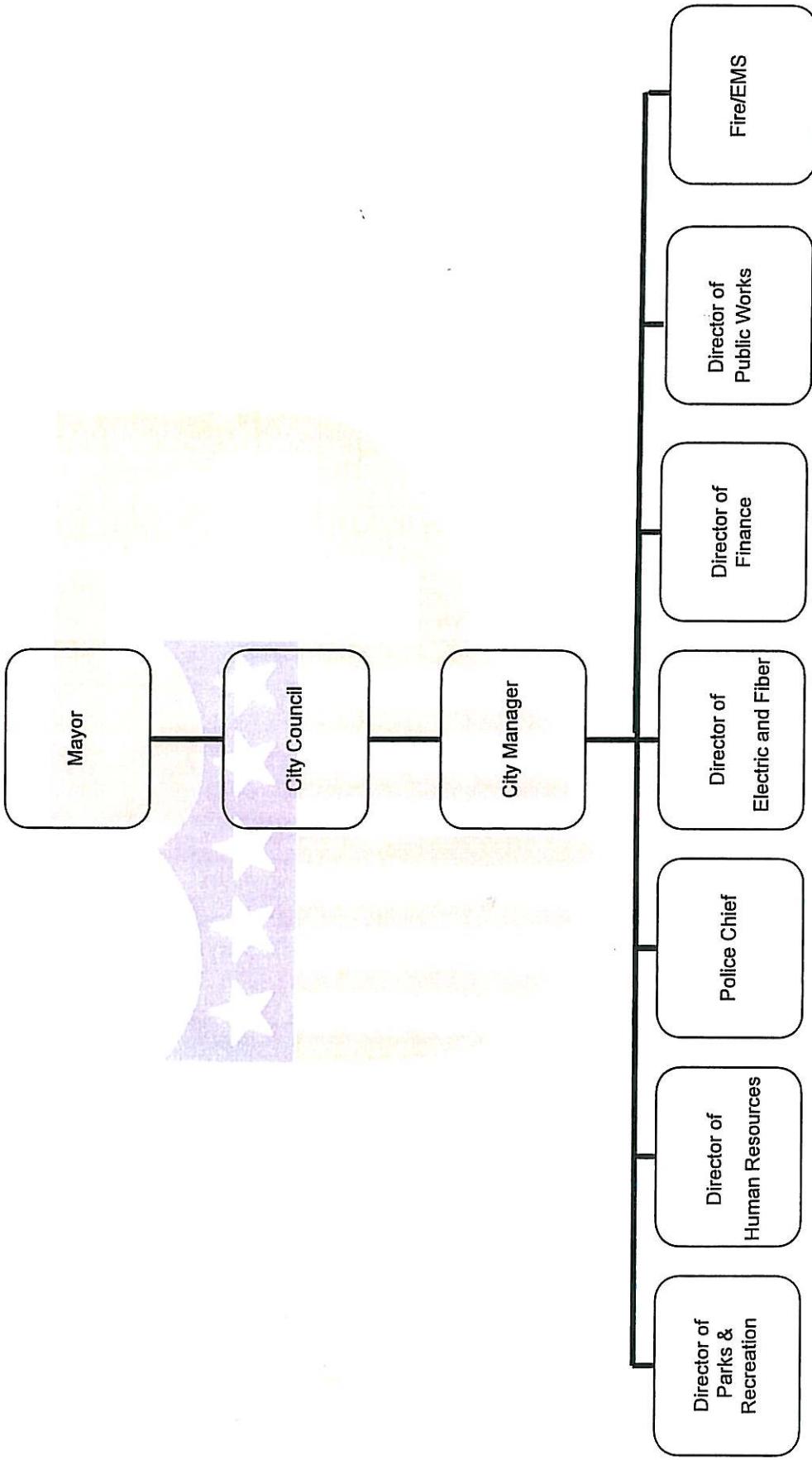
MISSION STATEMENT

As Public Servants, our mission is to serve the community for the good of the community.

VISION STATEMENT

To create the “area’s best community” whereby a safe, small town atmosphere is preserved and quality of life is sustained by a financially sound and efficient government for all the people.

The City of Highland is a Non-Home Rule unit of municipal government that operates under a managerial-council form of government. Under this format, the elected City Council is legislative, except that it is empowered to approve all expenses and liabilities, and the Manager is the administrative and executive head of government.



CITY OF HIGHLAND, ILLINOIS

Council/Manager - Form of Government

April 18, 2011

CITY COUNCIL

Mayor Joe Michaelis

CITY MANAGER

Mark Latham

COUNCIL MEMBERS

Chris Bardill

Peggy Bellm

Aaron Schwarz

Ruth Zobrist

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook

Electric & Fiber

Sharon Rusteberg

Finance

Mark Rosen

Parks & Recreation

Lisa Schoeck

Personnel

Terry Bell

Police Chief

Joe Gillespie

Public Works

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2011-12 BUDGET

2010

Nov 8 - Nov 23rd Staff members should be preparing their budget goals and capital

Nov 19th EOM financials for first 6 months thru Oct 30th to Staff Members

Dec 10th Staff provide budget goals to Finance and City Manager for Council

Dec 20th Budget goals included with Council Packet for Mayor and Council

2011

Jan 1 - Jan 14 Directors / Supervisors complete employee evaluations and PAF's. You may discuss the employee evaluations with your staff, but do not discuss any salary changes, as they aren't confirmed until the budget is approved in April.

Jan 17 Info on Employee evaluations and PAF's to City Manager

Jan 24 Staff turn in their completed budgets to Director of Finance

Feb 2 - Feb 4th City Manager / Director of Finance meet with Staff for budget review.

Feb 21st Council receives a copy of the proposed budget.

Mar 14th - 6 pm Budget Meetings with Council - PW, P&R, PS, B&Z, Gen Admin
Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery
Public Works - Streets, Water, Sewer
Police Department
EMS
Fire Department
Building & Zoning
General Admin

Mar 28th - 6 pm Budget Meetings with Council - Electric and FTTP
Electric
FTTP
Miscellaneous

Apr 4th Council Meeting -
Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 6th and establish a public hearing on the tentative annual budget for April 18, 2011

Apr 7th Have a copy of the budget available for inspection at City Hall.
(At least ten days before passage of the annual budget, you must make the budget available for inspection.)

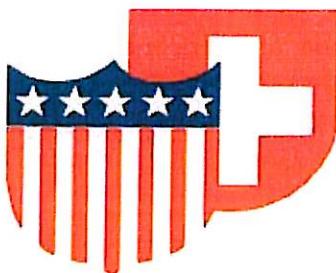
Apr 7th Publish notice of public hearing for April 18, 2011 on tentative budget.
(Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)

Apr 18th Council Meeting -
Public hearing on tentative budget.
(Before the final budget approval.)

Apr 18th City Council adopts the Budget Ordinance (after the public hearing).
(Budget must be adopted before May 1st.)

After Apr 18th Directors / Supervisors may discuss salary changes with their staff.

Within 30 days after adoption of budget, the City must file certified copy of the budget with the County Clerk along with the Certificate of Publication for the public hearing notice (from the newspaper).



City of Highland

City Manager

To: Mayor Michaelis and Council Members
From: Mark Latham, City Manager
Date: February 22, 2011
Subject: FY 2011-2012 Budget Summary

Due to the implementation of the budget best practices several years ago, the municipal budget process has gone well, even with the current economic climate. Departments are monitoring expenses monthly and ensuring that their performance falls under the critical measures that have been defined for them. This made the budget process flow smoothly and enabled us to control our expenditures when needed. By having pre-determined goals and critical measures to shoot for, the department heads know what is expected of them.

The FY 2011-2012 budget has been prepared based on the starting guidelines of 85% for O&M, 10% for capital, and 5% for replacement / reserves. Several funds have to adjust these guidelines due to the large percent of personnel (i.e. Police Department, EMS) compared to the rest of their O&M budget. Some have large capital needs (i.e. Streets / PW Admin) compared to their personnel costs. Each Fund has a set of critical measures included with their Budget Projection sheet that have been customized for them.

Due to the State of Illinois' rebounding economic condition, income tax revenues have been projected at 7.2% higher than the prior year's projections. We have projected a 4.5% increase in sales tax collected based on current year collection percentages coming in better than expected. That results in a \$2.3 million budget for sales tax. This reflects the fact that Highland's retail base is strong and will continue to increase as new businesses are added to our retail offerings.

We have prepared our budget with a very conservative approach, leaving room for unforeseen increases in costs and possible revenue increases due to weather conditions for the utility funds.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2011/2012. Items to note include the following:

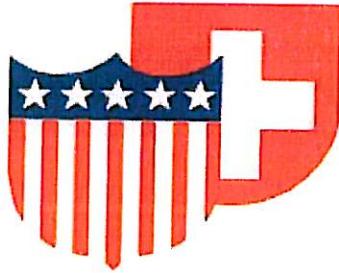
- A 6% increase in Operating and Maintenance (O&M) expenditures, coupled with a 4% increase in operating revenues.
- Transfers to reserves equal \$1.2 million, a 31 % increase over the prior year.
- Expenses, net of Bond Construction Expenses, shows an 11% increase from the previous year's budget as many of the street projects are complete and we are beginning operations in the fiber fund.
- Continuing the overall street and sidewalk projects, including maintenance funded by the street bond.
- Continued implementation of the Fiber to the Premises program.

In closing let me thank all the Directors and Department Heads, Sharon, and Kelly for their cooperation during this budget process.

Sincerely,



Mark Latham
City Manager



City of Highland

2011-2012

Budget Overview

Progressive from the Outset

Founded in 1831 on the Looking Glass Prairie by Swiss settlers, the City of Highland served as a center for the surrounding agricultural areas, and began to emerge as a manufacturing center before the turn of the Twentieth Century. There is a reason that individuals started their businesses here and those businesses grew here. The town was platted in 1836, and the first City map was drawn in 1837. Within a few years of founding Highland already boasted a mill, stores, and other businesses founded by the Swiss and German immigrant settlers. When the National Turnpike was extended to St. Louis volunteers from Highland built the segment from Pocahontas to St. Jacob, and a hotel emerged as a station for the new stage line that operated along the new road. A bank was founded in 1854 and the Pet Milk Company was founded in Highland in 1855 which today remains as a major diversified U.S. Corporation. Commerce and development have continued ever since in the vibrant prairie community.



Highland Today

The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The City has established Fiber to the Premise and has completed Phase 1 of this project. Phase 2 of this project is underway and businesses are utilizing our services already. The peripheral route continues to be completed and bonding was done in order to complete the land acquisitions necessary for the Northeast Quadrant completion.

Highland is located in a rapidly changing region, and is experiencing pressures associated with its evolution from rural to suburban community. The City of Highland has a significant capacity for new growth, with a projected population increase that could likely reach over 15,000 by the year 2025. The impact of regional changes and influences will require a proactive approach in defining what the community desires to be and the character it wants to maintain and create. City officials and residents have expressed the desire to maintain the character and quality of the community through the provision of services and recreational opportunities, preservation of open spaces, and development of high quality residential areas that retain the countryside, and small town character of the community.

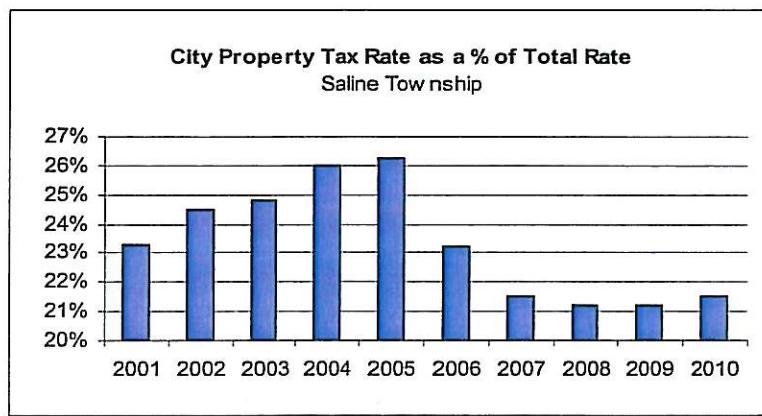
The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage economic development. However, Highland's location along the I-70 growth corridor and its close proximity to I-55 offer significant advantages to capitalize on economic opportunities that are emerging as the St. Louis region expands.

The growth of Highland and adjacent communities will strengthen its commercial market potential stimulated by an increasing number of younger households and retirees that have high spending per capita and whom tend to occupy new homes. Furthermore, Highland supports a diverse age group and housing products. These issues, combined with the inherent constraints and opportunities created by Highland's regional location and road network, form the basis on which the Framework Plan principles have been developed within the newly adopted Comprehensive Plan.

Growth within the City of Highland

The City of Highland experienced its first decrease in assessed valuation in the last 25 years. As of the most recent figure released in April of 2011, the city-wide assessed value is \$185 million, down 1.84% from the prior year. Over the past ten years, the average annual percentage increase in assessed value is 6.1%.

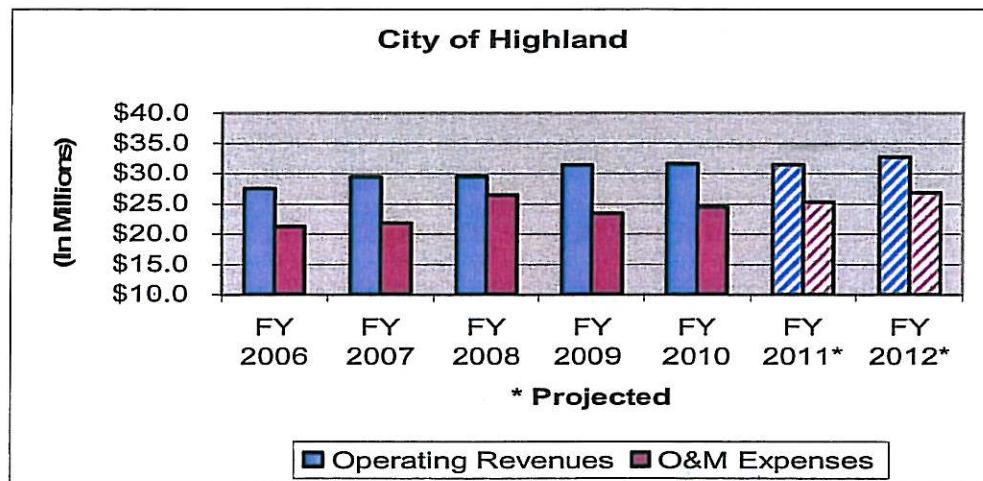
In addition, the property tax rate of \$1.732 per \$100 of assessed value for the tax levy year of 2009, collected in 2010, is lower than the rate was 5 years ago in 2005 when the rate was \$2.083 per \$100. This was achieved largely due to the abatement of the property tax levy related to the repayment of the 1997 G.O. Bond for street improvements. The abatement was possible due to the passage by voter referendum of a new 1% non-home rule sales tax in the spring of 2006.



The official population of Highland is currently 9,919 per the 2010 census figures. The additional 486 persons over the 2005 special census provides the City with approximately \$55,000 annually. This updated population count yields a 17.6% increase over the 2000 census count.

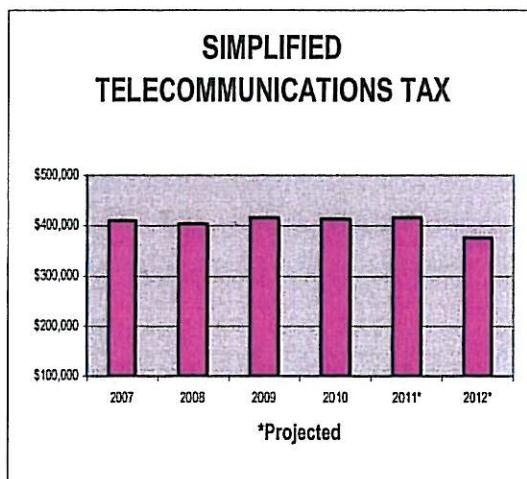
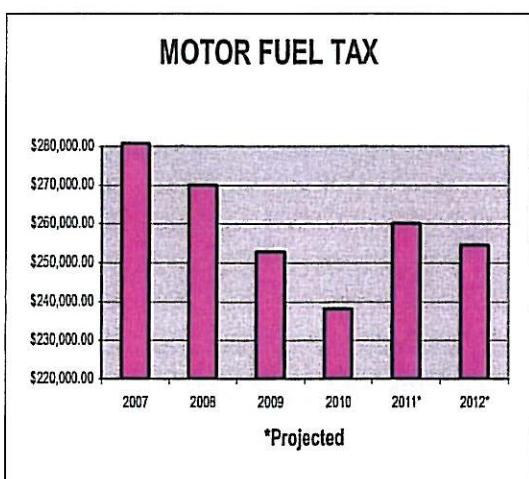
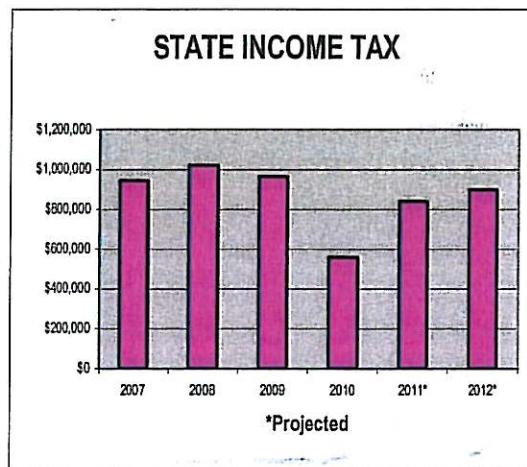
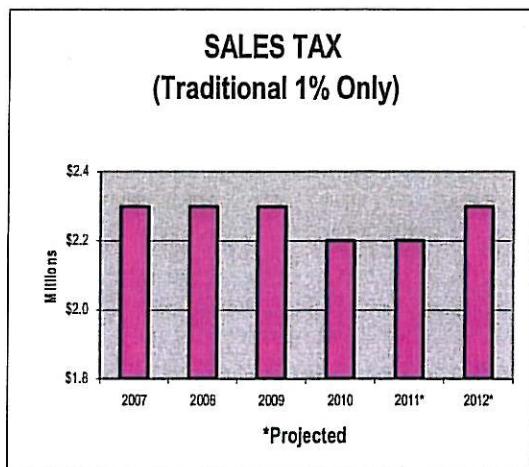
Revenues & Expenses

The proposed 2012 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements. Even though this budget presents a \$4.4 million deficit, when including the \$3.7 million street and fiber bond construction and costs, the City's budget ends with net revenue under standard expenses of \$755,146. This is due to the completion of bonded projects in the past years and the beginning of new operations. The solid waste management contract was renewed and the City was able to decrease the monthly amount billed for refuse pickup. We have added 2 new funds this year for the 2010 Street Bond in order to finance the purchase of land for the Northeast Quadrant.

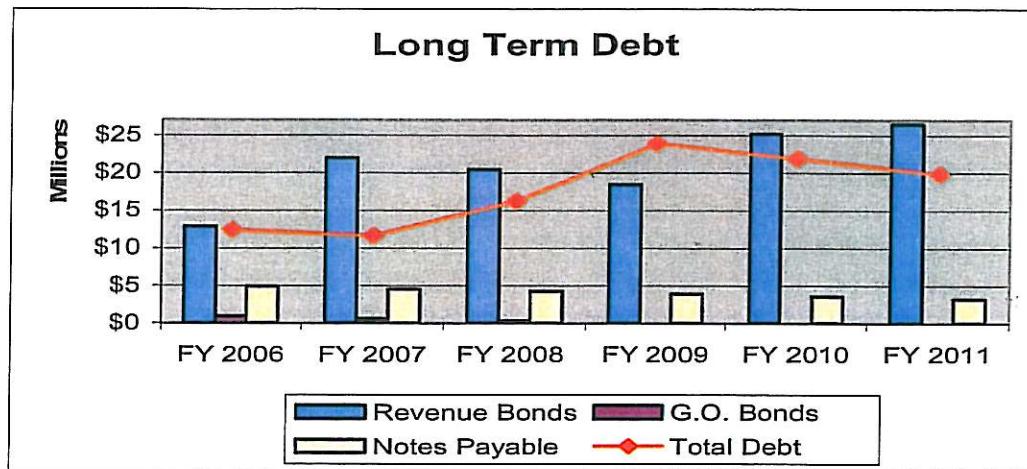


From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2012 reflect an increase of 6% from FY 2011, and equals 82% of operating revenues. This meets management's goal of 85%. Revenues are expected to increase 4% due to new charges for fiber services and conservative increases in some intergovernmental funding from the State of Illinois. The Korte Recreation Center continues to operate without a deficit and no surplus funds were needed to supplement operations due to ongoing financial oversight and effective management practices.

A majority of governmental revenues have slowed in growth due to the economy but they have begun to rebound and we are anticipating conservative increases. Property Taxes collected continue to increase despite a lower tax rate. For the FY 2012 budget sales tax has been estimated to be \$2.3 million which represents a 4.5% increase over the prior year. State income tax will be projected at a 7.2% increase for 2012 based on current collections and anticipated economic rebound.



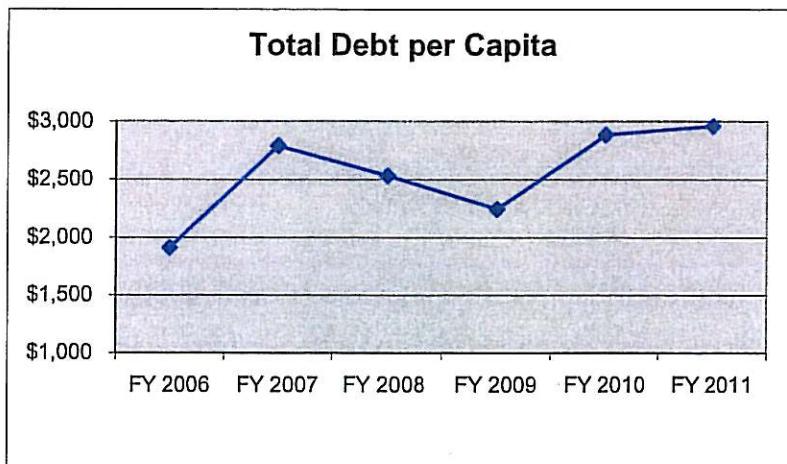
Long Term Debt



The City has shifted the classification of debt in recent years largely to revenue bonds. During FY 2011, the city issued approximately \$3.2 million in alternate revenue bonds for the Street Bond Northeast Quadrant project. The existing 2007 Street Bond funds and these new funds from the 2010 Street Bond issue will be used to continue the peripheral route.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances include those for the purchase of the Korte Recreation Center (maturity date 2020). The only long term note payable relates to the 1999 loan for construction of the Water Reclamation Facility. The note, payable to the Illinois Environmental Protection Agency, is repaid semi-annually. Payments are scheduled to be completed in 2019.

As a result of the issuance of revenue bonds, as opposed to G.O. Debt, the city's legal debt margin is 100% available. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. General obligation bonds, which require voter approval, are the only type of debt that counts against the margin.



Conclusion

Accountability to our citizens is the cornerstone upon which trust and support are built. Continuously setting high standards and determining priorities to meet the expressed needs of our citizens sets the City of Highland apart from other communities.

City leaders and staff have worked hard in conjunction to set forth a vision and working plan to meet these standards. The establishment of a new mission statement, adoption of a revised comprehensive plan, changes in budgeting format, and the adoption of performance analysis are a few examples of our attempt to meet the accountability aspects of our duty as public servants.

The Fiscal Year 2012 budget is hereby presented for consideration – setting forth a work plan we believe will provide the best services Highland residents have come to expect from the City.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of Highland, PO Box 218, Highland, IL 62249.

General information relating to the City of Highland may be found at www.highlandil.gov.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2011-12

	Budget FY 2010	Budget FY 2011	% of Operating Revenue	Proposed Budget FY 2012	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 31,615,648	\$ 31,537,088		\$ 32,726,425		
% Increase (Decrease) per Year	1%	0%		4%		
Operating Transfers From Other Funds	5,317,374	4,363,370		5,230,035		
Total Revenues	\$ 36,933,022	\$ 35,900,458		\$ 37,956,460		
	-2%	-3%		6%		
O&M Expenses	\$ 24,543,697	\$ 25,296,494	80%	\$ 26,799,124	82%	85%
% Increase (Decrease) per Year	5%	3%		6%		
Capital	10,152,520	15,413,280	49%	7,063,229	22%	10%
Debt Service	3,415,885	3,106,249	10%	3,290,344	10%	
Transfers To Reserves	766,300	943,000	3%	1,230,880	4%	5%
Transfers For Bond Payments	3,295,100	3,001,500	10%	1,979,885	6%	
Transfers To Other Funds	1,172,299	402,670	1%	2,018,070	6%	
Total Expenditures	\$ 43,345,801	\$ 48,163,193	153%	\$ 42,381,532	130%	
% Increase (Decrease) per Year	-5%	11%		-12%		
Excess (Deficiency) of Revenues over Expenses	\$ (6,412,779)	\$ (12,262,735)		\$ (4,425,072)		
Operating Revenue % Increase per Year	0.82%	-0.25%		3.77%		
O&M % Increase per Year	4.73%	3.07%		5.94%		

General Ledger
Budget Totals by Account Type

City of Highland 

Acct Type	Acct Description	% Chg	Proposed	Adopted
			2011-2012	2010-2011
REVENUES	R10 Property Taxes Levied for Govt Fds	6%	3,473,886	3,276,773
	R12 Replacement tax	-9%	153,457	167,766
	R13 State Income Tax / Local Use Tax	7%	900,000	839,541
	R14 Simplified Telecom Tax	-10%	375,000	415,000
	R15 Other Intergovernmental	2%	1,760,750	1,727,616
	R16 Sales Tax	5%	2,300,000	2,200,000
	R17 NHR Sales Tax	5%	1,350,000	1,280,000
	R18 Utility Tax	0%	428,750	430,000
	R20 Charges for Services -Govt Fds	3%	1,773,700	1,723,403
	R21 Charges for Services -Enterprise Fds	5%	17,854,389	16,966,874
	R30 Building Permits and Fees	-4%	55,500	57,656
	R31 Connections Fees	-19%	58,500	72,500
	R32 Licenses and other taxes	6%	36,500	34,350
	R40 Fines and Forfeitures	-30%	35,500	50,460
	R50 Miscellaneous Revenue	58%	539,283	340,944
	R51 Tree Revenue	-100%	0	100
	R52 Fuel Reimb/Gen Cap Credits	-1%	567,000	570,000
	R53 Revenue from Use of Property	-4%	94,288	98,700
	R55 Bond/Loan Proceeds		0	0
	R60 Interest Income	-30%	794,922	1,136,155
	R65 Grants	111%	59,000	28,000
	R73 Transfers In	20%	5,230,035	4,363,370
	R80 Library Revenue	-4%	116,000	121,250
	TOTAL REVENUES	6%	37,956,460	35,900,458
EXPENSES	E10 Personnel Services - salaries	3%	7,510,627	7,287,278
	E11 Training	0%	120,750	120,850
	E12 Benefits-Retirement and Taxes	14%	1,761,560	1,543,675
	E13 Benefits-Health,Life,Clothing	-4%	658,674	685,014
	E20 Professional Services	7%	381,650	357,100
	E25 Administrative Expenses	2%	1,193,480	1,170,965
	E30 Contractual Services	5%	2,093,087	1,999,206
	E31 Utilities	-3%	671,600	689,070
	E32 Maint of Bldgs,Eq and Vehicles	1%	562,375	556,050
	E33 Insurance	20%	642,035	535,200
	E34 Trees	2%	250,600	246,400
	E35 Purchase Power - IMEA	11%	8,300,000	7,500,000
	E37 Building & Zoning	-22%	46,500	59,500
	E38 Assist other Organizations	-7%	125,509	134,586
	E39 Minor Equipment	14%	318,750	280,300
	E40 Supplies and Materials	-2%	991,177	1,012,400
	E41 Fuels	8%	208,100	192,400
	E42 Library	5%	144,700	137,500
	E70 Utility Tax	0%	428,750	430,000
	E71 Incentives	-8%	154,700	169,000
	E80 Bad Debt	23%	234,500	190,000
	Total O & M Expenses (Including Fiber)	6%	26,799,124	25,296,494
	E50 Depr and Amortization		0	0
	E51 Capital	-54%	7,063,229	15,413,280
	E61 Prin Retirement	-3%	2,201,700	2,266,175
	E62 Int and Fixed Charges Exp	30%	1,086,644	838,074
	E63 Other Debt Service Fees	0%	2,000	2,000
	E73 Transfers Out - Reserves	31%	1,230,880	943,000
	E74 Transfers Out - Bnd Payment	-34%	1,979,885	3,001,500
	E75 Transfer to Other Funds	401%	2,018,070	402,670
	TOTAL EXPENSES	-12%	42,381,532	48,163,193
	Without the Street Bond Construction Capital Expenses		(470,000)	(5,230,000)
	Without the Electric Bond Construction Capital Expenses		0	(313,000)
	Without the Fiber Bond Construction Expenses		(3,199,926)	(7,786,880)
	Expenses net of Bond Construction Expenses	11%	38,711,606	34,833,313
	Net Revenue over Expenses for FY 2011-2012		(755,146)	1,067,145

CASH BALANCE HISTORY

<u>FUND</u>		EOM 4/30/09	EOM 4/30/10	EOM 01/31/11	% Change Current to 04/30/10
001 GENERAL FUND	\$ 1,996,517	\$ 2,039,235	\$ 2,096,135		3%
004 CITY PROPERTY IMPR					
004 City Prop Eq Repl-Cash KRC Bond Money Bal		156,805	161,146		3%
004 City Prop Eq Repl-Cash Tri-Centennial	550	571	586		3%
004 City Prop Eq Repl-Cash Gen Admin	341,689	241,978	293,416		21%
004 City Prop Eq Repl-Cash Fire Dept	331,647	381,167	405,920		6%
004 City Prop Eq Repl-Cash Swim Pool	44,337	23,675	24,328		3%
004 City Prop Eq Repl-Cash Parks, Prog, Comm Bldg	10,632	11,072	11,379		3%
004 City Prop Eq Repl-Cash Gen Fd Reserves	1,697,763	1,685,093	1,725,414		2%
004 City Prop Eq Repl-Cash Police	94,806	139,634	109,840		-21%
004 City Prop Eq Repl-Cash PW Admin	-	-	-		
004 City Prop Eq Repl-Cash Emergency Mgt Agency	-	-	-		
004 City Prop Eq Repl-Cash Building and Zoning	37,616	54,513	132,215		143%
004 City Prop Eq Repl-Cash Street Division	56,301	1,755	92,856		5191%
004 City Prop Eq Repl-Cash Ambulance	158,884	275,390	264,848		-4%
004 City Prop Eq Repl-Cash Utili Facility	871,445	1,009,780	833,715		-17%
004 City Prop Eq Repl-Cash B & Z Mitigation	5,074	20,623	33,331		62%
004 City Prop Eq Repl-Cash Comm Dev 007	24,988	25,276	-		-100%
004 City Prop Eq Repl-Cash P&R Cemetery Fd 715			36,188		
006 TIF #1		20,571	85,588		316%
007 COMM DEV FD 007	113,399	123,235	74,200		-40%
009 PARKS & REC FUND	319,959	420,206	611,807		46%
051 STREET BOND & INTEREST	1,191,017	1,206,023	832,784		-31%
101 ELECTRIC FUND	708,368	774,327	595,056		-23%
ELEC - CUSTOMER DEP	57,824	57,857	58,138		0%
105 ELECTRIC SURPLUS	2,823,154	2,778,490	3,072,354		11%
109 ELEC BOND & INT-JR LIEN	2,136,372	2,140,495	1,856,452		-13%
111 FTTP FUND		50,512	46,461		-8%
119 FTTP BOND & INT		837,731	633,171		-24%
201 WATER FUND	853,094	601,186	708,728		18%
205 WATER SURPLUS FD	118,679	263,640	9,159		-97%
208 WATER ALT.BOND	39,719	43,714	197,237		351%
301 SEWER FUND	1,004,885	1,074,520	931,864		-13%
307 SEWER SURPLUS FD	110,144	125,541	240,317		91%
308 WRF - LOAN PAYMENT	71,718	73,867	227,818		208%
401 AMBULANCE FUND	468,674	500,919	586,668		17%
704 IMRF	320,162	353,272	515,940		46%
705 AUDIT FUND	21,410	30,124	36,140		20%
706 LIABILITY INS FD	203,630	191,057	158,358		-17%
713 SOLID WASTE FD	359,934	294,829	81,372		-72%
716 CEM LAND REPL FD	181,892	3,021	1,965		-35%
TOTALS FOR OPERATING ACCOUNT FDS	16,776,283	18,031,704	17,782,894		-1%
<i>Combined Electric Cash</i>	5,725,718	5,751,169	5,582,000		-3%
008 MFT	115,661	63,007	102,565		63%
050 STREET NHR CONSTRUCTION	7,176,963	4,862,877	385,228		-92%
052 2010 STREET BOND CONSTRUCTION			29		
108 ELECTRIC BOND CONSTRUCTION	306,291	313,411	75,390		-76%
118 FTTP BOND CONSTRUCTION		7,664,950	3,958,577		-48%
207 WATER DEPR	152,234	157,632	161,789		3%
702 POLICE PENSION FUND	6,066,403	7,124,067	7,658,407		8%
717 CEMETERY BOARD OF MANAGERS	651,213	693,849	670,924		-3%
602 LIBRARY	516,957	546,511	637,316		17%
801 OPERATING FUND - Pass through accounts	228,324	228,331	228,332		0%
802 PAYROLL FUND - Pass through accounts	66,407	16,981	15,323		-10%
TOTAL CASH BALANCES	\$ 32,056,736	\$ 39,703,320	\$ 31,676,774		-20%

CASH RESERVE BALANCE HISTORY - CITY PROP EQ RESERVES

	<u>FUND</u>	EOM 4/30/09	EOM 4/30/10	EOM 01/31/11
004	Cash KRC Bond Money Bal		156,805	161,147
004	Cash Tri-Centennial	550	571	586
004	Cash Gen Admin	341,689	241,978	293,419
004	Cash Fire Dept	331,647	381,167	405,924
004	Cash Swim Pool	44,337	23,675	24,328
004	Cash Parks, Prog, Comm Bldg	10,632	11,072	11,380
004	Cash Gen Fd Reserves	1,697,763	1,685,093	1,725,433
004	Cash Police	94,806	139,634	109,841
004	Cash PW Admin	-	-	-
004	Cash Emergency Mgt Agency	-	-	-
004	Cash Building and Zoning	37,616	54,513	132,216
004	Cash Street Division	56,301	1,755	92,856
004	Cash Ambulance	158,884	275,390	264,851
004	Cash Utili Facility	871,445	1,009,780	833,724
004	Cash B & Z Mitigaton	5,074	20,623	33,332
004	Cash Comm Dev 007	24,988	25,276	36,188
004	Cash P & R Cemetery Fd			-

CITY OF HIGHLAND
DEBT SERVICE

	<u>TOTAL ORIGINAL BOND</u>	<u>As of May 1, 2011 BALANCE REMAINING</u>	<u>PURCHASED</u>	<u>TYPE OF BOND</u>	<u>DUE</u>
\$	6,516,341	\$ 2,840,367	1999	NEPA REVOLVING LOAN	03-01-2018
\$	5,395,000	\$ 3,720,000	2003	KORTE RECREATION CENTER	10-01-2020
\$	6,250,000	\$ 2,835,000	2006	ELECTRIC ALTERNATE REVENUE	01-01-2016
\$	9,680,000	\$ 7,735,000	2007	STREET ALTERNATE REVENUE	01-01-2019
\$	8,985,000.00	\$ 8,985,000	2010	FTTP REVENUE BONDS	01-01-2032
\$	3,199,367	\$ 3,199,367	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$	40,025,708	\$ 29,314,734		TOTAL	

CITY OF HIGHLAND
IEPA REVOLVING LOAN

<u>\$6,516,341 1999 IEPA REVOLVING LOAN</u>					
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
11-12	09/01/11	184,510.57	41,043.31	225,553.88	2,655,856.84
11-12	03/01/12	187,176.75	38,377.13	225,553.88	2,468,680.09
12-13	09/01/12	189,881.45	35,672.43	225,553.88	2,278,798.64
12-13	03/01/13	192,625.24	32,928.64	225,553.88	2,086,173.40
13-14	09/01/13	195,408.67	30,145.21	225,553.88	1,890,764.73
13-14	03/01/14	198,232.33	27,321.55	225,553.88	1,692,532.40
14-15	09/01/14	201,096.79	24,457.09	225,553.88	1,491,435.61
14-15	03/01/15	204,002.64	21,551.24	225,553.88	1,287,432.97
15-16	09/01/15	206,950.47	18,603.41	225,553.88	1,080,482.50
15-16	03/01/16	209,940.91	15,612.97	225,553.88	870,541.59
16-17	09/01/16	212,974.55	12,579.33	225,553.88	657,567.04
16-17	03/01/17	216,052.04	9,501.84	225,553.88	441,515.00
17-18	09/01/17	219,173.99	6,379.89	225,553.88	222,341.01
17-18	03/01/18	222,341.01	3,212.87	225,553.88	(0.00)
<hr/>					
	TOTAL	\$ 2,840,367.41	\$ 317,386.91	\$ 3,157,754.32	

CITY OF HIGHLAND
KORTE RECREATION CENTER

<u>\$5,395,000 2003 KRC ALTERNATE REVENUE BOND</u>					
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
11-12	10/01/11	305,000.00	74,227.50	379,227.50	3,415,000.00
11-12	04/01/12		69,042.50	69,042.50	3,415,000.00
12-13	10/01/12	320,000.00	69,042.50	389,042.50	3,095,000.00
12-13	04/01/13		63,442.50	63,442.50	3,095,000.00
13-14	10/01/13	330,000.00	63,442.50	393,442.50	2,765,000.00
13-14	04/01/14		57,461.25	57,461.25	2,765,000.00
14-15	10/01/14	345,000.00	57,461.25	402,461.25	2,420,000.00
14-15	04/01/15		50,992.50	50,992.50	2,420,000.00
15-16	10/01/15	360,000.00	50,992.50	410,992.50	2,060,000.00
15-16	04/01/16		43,792.50	43,792.50	2,060,000.00
16-17	10/01/16	375,000.00	43,792.50	418,792.50	1,685,000.00
16-17	04/01/17		36,105.00	36,105.00	1,685,000.00
17-18	10/01/17	395,000.00	36,105.00	431,105.00	1,290,000.00
17-18	04/01/18		27,908.75	27,908.75	1,290,000.00
18-19	10/01/18	410,000.00	27,908.75	437,908.75	880,000.00
18-19	04/01/19		19,196.25	19,196.25	880,000.00
19-20	10/01/19	430,000.00	19,196.25	449,196.25	450,000.00
19-20	04/01/20		9,843.75	9,843.75	450,000.00
20-21	10/01/20	450,000.00	9,843.75	459,843.75	-
<hr/>					
	TOTAL	\$ 3,720,000.00	\$ 829,797.50	\$ 4,549,797.50	

CITY OF HIGHLAND
ELECTRIC CONSTRUCTION BOND 2006

<u>\$6,250,000 2006 ELECTRIC SYSTEM ALTERNATE REVENUE BOND</u>						
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
FY						
11-12	7/1/2011		55,518.75	55,518.75	6,250,000.00	
11-12	1/1/2012	600,000.00	55,518.75	655,518.75	2,835,000.00	
12-13	7/1/2012		43,968.75	43,968.75	2,235,000.00	3.85%
12-13	1/1/2013	600,000.00	43,968.75	643,968.75	1,635,000.00	3.90%
13-14	7/1/2013		32,268.75	32,268.75	1,635,000.00	
13-14	1/1/2014	600,000.00	32,268.75	632,268.75	1,035,000.00	3.90%
14-15	7/1/2014		20,568.75	20,568.75	1,035,000.00	
14-15	1/1/2015	525,000.00	20,568.75	545,568.75	510,000.00	3.95%
15-16	7/1/2015		10,200.00	10,200.00	510,000.00	
15-16	1/1/2016	510,000.00	10,200.00	520,200.00	-	4.00%
<hr/>						
	TOTAL	\$ 2,835,000.00	\$ 325,050.00	\$ 3,160,050.00		

CITY OF HIGHLAND
STREET CONSTRUCTION BOND

<u>\$9,680,000 2007 STREET BOND ALTERNATE REVENUE BOND</u>						
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
FY						
11-12	7/1/2011		149,959.39	149,959.39	9,680,000.00	
11-12	1/1/2012	825,000.00	149,959.39	974,959.39	7,735,000.00	
12-13	7/1/2012		133,975.01	133,975.01	6,910,000.00	3.88%
12-13	1/1/2013	880,000.00	133,975.01	1,013,975.01	6,910,000.00	
13-14	7/1/2013		116,925.01	116,925.01	6,030,000.00	3.88%
13-14	1/1/2014	935,000.00	116,925.01	1,051,925.01	5,095,000.00	3.88%
14-15	7/1/2014		98,809.38	98,809.38	5,095,000.00	
14-15	1/1/2015	1,000,000.00	98,809.38	1,098,809.38	4,095,000.00	3.88%
15-16	7/1/2015		79,434.38	79,434.38	4,095,000.00	
15-16	1/1/2016	1,060,000.00	79,434.38	1,139,434.38	3,035,000.00	3.88%
16-17	7/1/2016		58,896.88	58,896.88	3,035,000.00	
16-17	1/1/2017	1,125,000.00	58,896.88	1,183,896.88	1,910,000.00	3.88%
17-18	7/1/2017		37,100.00	37,100.00	1,910,000.00	
17-18	1/1/2018	1,160,000.00	37,100.00	1,197,100.00	750,000.00	3.88%
18-19	7/1/2018		14,625.00	14,625.00	750,000.00	
18-19	1/1/2019	750,000.00	14,625.00	764,625.00	-	3.90%
<hr/>						
	TOTAL	\$ 7,735,000.00	\$ 1,379,450.10	\$ 9,114,450.10		

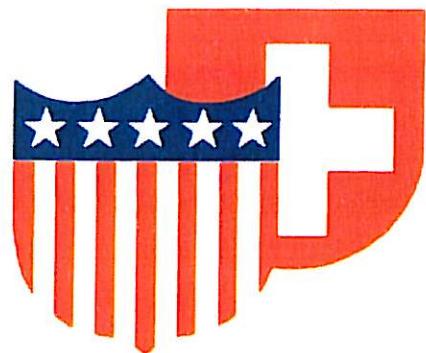
**CITY OF HIGHLAND
FTTP BOND CONSTRUCTION**

<u>expenses in F Y</u>	<u>\$8,985,000 2010 FTTP BUILD AMERICA BOND</u>				<u>REMAINING BALANCE</u>
	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	
FY					
11-12	7/1/2011		147,157.97	147,157.97	8,985,000.00
11-12	1/1/2012	100,000.00	147,157.97	247,157.97	8,885,000.00
12-13	7/1/2012		146,670.47	146,670.47	8,885,000.00
12-13	1/1/2013	125,000.00	146,670.47	271,670.47	8,760,000.00
13-14	7/1/2013		145,908.75	145,908.75	8,760,000.00
13-14	1/1/2014	175,000.00	145,908.75	320,908.75	8,585,000.00
14-15	7/1/2014		144,629.06	144,629.06	8,585,000.00
14-15	1/1/2015	285,000.00	144,629.06	429,629.06	8,300,000.00
15-16	7/1/2015		142,081.87	142,081.87	8,300,000.00
15-16	1/1/2016	315,000.00	142,081.87	457,081.87	7,985,000.00
16-17	7/1/2016		138,754.69	138,754.69	7,985,000.00
16-17	1/1/2017	385,000.00	138,754.69	523,754.69	7,600,000.00
17-18	7/1/2017		134,125.06	134,125.06	7,600,000.00
17-18	1/1/2018	395,000.00	134,125.06	529,125.06	7,205,000.00
18-19	7/1/2018		128,990.06	128,990.06	7,205,000.00
18-19	1/1/2019	410,000.00	128,990.06	538,990.06	6,795,000.00
19-20	7/1/2019		123,260.31	123,260.31	6,795,000.00
19-20	1/1/2020	425,000.00	123,260.31	548,260.31	6,370,000.00
20-21	7/1/2020		116,906.56	116,906.56	6,370,000.00
20-21	1/1/2021	435,000.00	116,906.56	551,906.56	5,935,000.00
21-22	7/1/2021		109,979.19	109,979.19	5,935,000.00
21-22	1/1/2022	450,000.00	109,979.19	559,979.19	5,485,000.00
22-23	7/1/2022		102,520.44	102,520.44	5,485,000.00
22-23	1/1/2023	465,000.00	102,520.44	567,520.44	5,020,000.00
23-24	7/1/2023		94,586.37	94,586.37	5,020,000.00
23-24	1/1/2024	480,000.00	94,586.37	574,586.37	4,540,000.00
24-25	7/1/2024		86,162.37	86,162.37	4,540,000.00
24-25	1/1/2025	500,000.00	86,162.37	586,162.37	4,040,000.00
25-26	7/1/2025		77,224.87	77,224.87	4,040,000.00
25-26	1/1/2026	515,000.00	77,224.87	592,224.87	3,525,000.00
26-27	7/1/2026		67,851.87	67,851.87	3,525,000.00
26-27	1/1/2027	535,000.00	67,851.87	602,851.87	2,990,000.00
27-28	7/1/2027		57,854.06	57,854.06	2,990,000.00
27-28	1/1/2028	555,000.00	57,854.06	612,854.06	2,435,000.00
28-29	7/1/2028		47,482.50	47,482.50	2,435,000.00
28-29	1/1/2029	575,000.00	47,482.50	622,482.50	1,860,000.00
29-30	7/1/2029		36,270.00	36,270.00	1,860,000.00
29-30	1/1/1930	595,000.00	36,270.00	631,270.00	1,265,000.00
30-31	7/1/1930		24,667.50	24,667.50	1,265,000.00
30-31	1/1/1931	620,000.00	24,667.50	644,667.50	645,000.00
31-32	7/1/1931		12,577.50	12,577.50	645,000.00
31-32	1/1/1932	645,000.00	12,577.50	657,577.50	-
	TOTAL	8,985,000.00	4,450,797.31	13,435,797.31	

CITY OF HIGHLAND
 2010 STREET BOND ALTERNATE REVENUE SERVICE
 (ALL PAYMENTS DUE JANUARY 1 WITH FIRST PAYMENT DUE 1/1/2020)

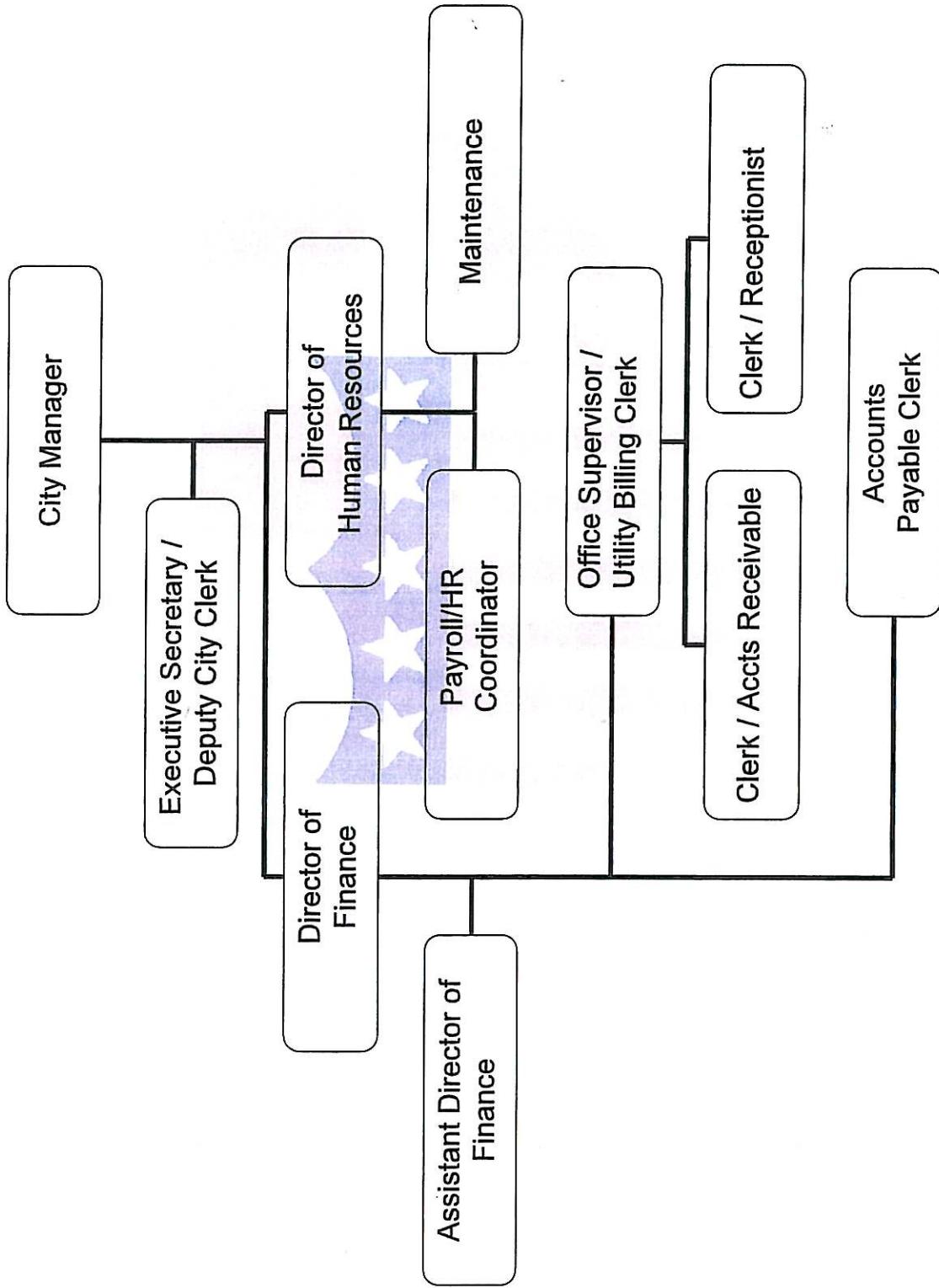
<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
10-11	1/1/2011				3,199,366.60
11-12	1/1/2012				3,199,366.60
12-13	1/1/2013				3,199,366.60
13-14	1/1/2014				3,199,366.60
14-15	1/1/2015				3,199,366.60
15-16	1/1/2016				3,199,366.60
16-17	1/1/2017				3,199,366.60
17-18	1/1/2018				3,199,366.60
18-19	1/1/2019				3,199,366.60
19-20	1/1/2020	381,786.70	153,213.30	535,000.00	2,817,579.90
20-21	1/1/2021	362,922.60	172,077.40	535,000.00	2,454,657.30
21-22	1/1/2022	341,035.75	193,964.25	535,000.00	2,113,621.55
22-23	1/1/2023	324,477.50	210,522.50	535,000.00	1,789,144.05
23-24	1/1/2024	306,260.75	228,739.25	535,000.00	1,482,883.30
24-25	1/1/2025	286,337.35	248,662.65	535,000.00	1,196,545.95
25-26	1/1/2026	270,763.50	264,236.50	535,000.00	925,782.45
26-27	1/1/2027	253,627.45	281,372.55	535,000.00	672,155.00
27-28	1/1/2028	237,775.40	297,224.60	535,000.00	434,379.60
28-29	1/1/2029	223,223.40	311,776.60	535,000.00	211,156.20
29-30	1/1/1930	211,156.20	323,843.80	535,000.00	(0.00)
	TOTAL	3,199,366.60	2,361,789.60	5,350,000.00	

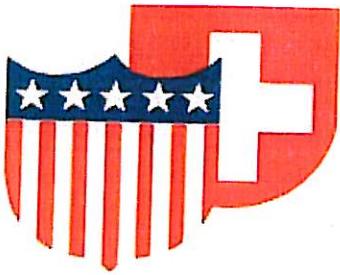
CITY OF HIGHLAND



GENERAL
ADMINISTRATION

General Administration





City of Highland

General Administration

Sharon Rusteberg, Director of Finance
Lisa Schoeck, Director of Human Resources

2011-2012 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves.
- Reduce personnel cost by combining the Assistant Dir of Finance job and the Dir of Finance job, making better use of the City's software and other personnel in order to keep revenue dedicated to personnel less than 35%.
- Revenue dedicated to O&M Expenses will not exceed 60%.

Major Initiatives

- Complete the documentation of all policies and procedures for the Finance Department enabling us to locate inefficiencies in operations, if they exist, which can possibly save operating costs.
- Prepare the majority of the Annual Financial Reports, having the auditing firm review, in order to reduce auditing costs.
- Continue working with the City's Loss Prevention Provider (whomever it may be) to develop a cost/containment plan to reduce work related accident exposure and reduce worker's compensation costs. Plans may include policy/procedure manual, updated safety program, post-accident drug testing, etc.
- Continue working the Health Insurance Carriers, Brokers and Insurance Advisory Committee to reduce or maintain our health insurance costs over the long term with various Health & Wellness Programs.
- Complete Request for Services Proposal for City's P&C and Worker's Compensation Coverage's. The purpose would be to reduce related insurance costs for the City improving the bottom line as well as improved customer service.
- Successfully negotiate the 3 Labor Contracts this year (IUOE, IBEW and FOP-Patrol) with minimal cost increases.

GENERAL ADMINISTRATION						
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue						
Property / Replacement Tax	\$ 648,607	\$ 645,338	\$ 651,791	\$ 658,309	\$ 664,892	\$ 671,541
Sales Tax	88,000	92,000	92,920	93,849	94,788	95,736
Income Tax	33,582	36,000	36,000	36,000	36,000	36,000
Telecommunications Tax	16,600	15,000	15,150	15,302	15,455	15,609
Auto Rental Tax	4,500	4,500	4,500	4,500	4,500	4,500
Hotel Tax	60,000	60,000	60,000	60,000	60,000	60,000
Administration Fees	1,142,765	1,165,630	1,177,286	1,189,059	1,200,950	1,212,959
Parks Allocation	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Rental / Leases	66,500	62,088	62,088	62,088	62,088	62,088
Interest Income	60,000	60,000	60,000	60,000	60,000	60,000
Operating Transfers In		0	0	0	0	0
Misc Revenues	20,000	18,300	18,300	18,300	18,300	18,300
Total Revenues Projected	1,840,554	1,858,856	1,878,036	1,897,407	1,916,972	1,936,733
Operating Transfers Out	(453,500)	(448,775)	(452,490)	(450,910)	(453,460)	(454,790)
Revenue for Operations	\$ 1,387,054	\$ 1,410,081	\$ 1,425,546	\$ 1,446,497	\$ 1,463,512	\$ 1,481,943
Revenue Allocation:						
Operating & Maintenance Allocation	85%	1,178,996	1,198,569	1,211,714	1,229,523	1,243,985
Capital Expenditures Allocation	10%	138,705	141,008	142,555	144,650	146,351
Cash Reserve & Equip Repl Allocation	5%	69,353	70,504	71,277	72,325	73,176
Operating & Maintenance:						
Personnel	\$ 655,720	\$ 634,384	\$ 653,416	\$ 673,018	\$ 693,209	\$ 714,005
Professional	125,000	110,000	97,300	100,219	103,226	106,322
Contractual	246,850	247,900	255,337	262,997	270,887	279,014
Supplies	67,200	54,150	55,233	56,338	57,464	58,614
Total O&M Projected	\$ 1,094,770	\$ 1,046,434	\$ 1,061,286	\$ 1,092,572	\$ 1,124,786	\$ 1,157,954
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0
85% Revenue Allocation - O&M	1,178,996	1,198,569	1,211,714	1,229,523	1,243,985	1,259,652
O&M Excess (Deficit) vs 85 % allocation	\$ 84,226	\$ 152,135	\$ 150,428	\$ 136,951	\$ 119,200	\$ 101,697
Capital Projection	78,000	95,000	0	75,000	0	0
Capital Reserve Transfer In from 004	0	0	0	0	0	0
10% Revenue Allocation - Capital	138,705	141,008	142,555	144,650	146,351	148,194
Capital Funding Excess (Deficit) vs 10% allocation	\$ 60,705	\$ 46,008	\$ 142,555	\$ 69,650	\$ 146,351	\$ 148,194
Transfer to Reserves for Gen Admin & Comm Dev	217,070	267,350	364,000	278,000	338,000	323,000
3% Revenue Allocation - Equip Repl	41,612	42,302	42,766	43,395	43,905	44,458
2% Revenue Allocation - Cash Reserve	27,741	28,202	28,511	28,930	29,270	29,639
Cash Reserve Excess (Deficit)	\$ 147,717	\$ 196,846	\$ 292,723	\$ 205,675	\$ 264,824	\$ 248,903
Cash Expenditures	1,172,770	1,141,434	1,061,286	1,167,572	1,124,786	1,157,954
Transfers Out	670,570	716,125	816,490	728,910	791,460	777,790
Total Expenditures & Transfers Projected	\$ 1,843,340	\$ 1,857,559	\$ 1,877,776	\$ 1,896,482	\$ 1,916,246	\$ 1,935,744
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (2,786)	\$ 1,297	\$ 260	\$ 925	\$ 727	\$ 989

GENERAL ADMINISTRATION'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 60%						
Actual Revenue Dedicated to O&M	59.5%	56.3%	56.5%	57.6%	58.7%	59.8%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	33.0%	32.7%	32.7%	32.7%	32.8%	32.8%
Revenue Dedicated to Personnel Costs will not exceed 35%						
Actual Revenue Dedicated to Personnel Costs	35.6%	34.1%	34.8%	35.5%	36.2%	36.9%

GENERAL ADMINISTRATION

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	YTD Actual	FY 2010-11 Budget	FY 2011-12 Budget	Comments
001-011-4-311-10	Property Tax-General	617,725.04	481,791.41	607,144.00	608,206.00	was 647,925	
001-011-4-312-10	Replacement Tax-General	37,132.44	24,052.02	41,463.00	37,132.00		
001-011-4-313-10	Sales Tax	89,722.94	46,897.50	88,000.00	92,000.00		
001-011-4-313-11	Hotel/Motel Tax	57,463.28	32,047.64	60,000.00	60,000.00		
001-011-4-314-15	Sales Tx Alloc - Gen >Krc	-	-	-	-		
001-011-4-314-16	Tax Allocation - Gen >Prks	(300,000.00)	(150,000.00)	(300,000.00)	(300,000.00)		
001-011-4-315-10	State Income Tax	22,262.62	18,471.82	33,582.00	36,000.00		
001-011-4-321-11	Simplified Muni Telecom Tx	16,505.27	7,740.66	16,800.00	15,000.00		
001-011-4-321-21	Auto Rental Tax	4,315.84	3,074.58	4,500.00	4,500.00		
001-011-4-341-10	Misc General Admin	68,718.38	7,311.06	17,500.00	15,000.00		
001-011-4-341-11	Minutes Of Council Mtg's	-	-	-	-		
001-011-4-341-20	Admin Rev-Frm Electric	656,700.00	328,350.00	656,705.00	669,840.00		
001-011-4-341-21	Admin Rev From Water	184,884.00	92,442.00	184,885.00	188,590.00		
001-011-4-341-22	Admin Rev From Sewer	145,644.00	72,622.00	145,645.00	148,560.00		
001-011-4-341-23	Admin Rev From Ambulance	37,536.00	18,768.00	37,540.00	38,280.00		
001-011-4-341-25	Admin Rev From Solid Waste	117,896.00	58,998.00	117,990.00	120,350.00		
001-011-4-341-30	Admin Rev From Swim Pool	-	-	-	-		
001-011-4-343-11	Rental/Lease Revenue Gen.	60,384.75	29,844.00	66,500.00	62,088.00		
001-011-4-361-10	Interest Income	83,215.53	41,296.22	60,000.00	60,000.00		
001-011-4-371-15	Grants	5,250.00	-	-	-		
001-011-4-371-16	Loan Proceeds	-	-	-	-		
001-011-4-371-42	Donations-Good Samaritan	3,349.70	1,731.61	2,500.00	3,300.00		
001-011-4-371-80	Overpayments	-	-	-	-		
001-011-4-381-21	From City Prop/Eq/Reserves	-	-	-	-		
001-011-4-381-80	From Electric	-	-	-	-		
TOTAL REVENUE		1,917,806.69	1,115,848.72	1,840,554.00	1,858,856.00		

001-011-5-110-00	Regular Salaries	552,035.83	281,104.46	585,500.00	565,600.00	Add 1/4 of Bus Ret and Rec Coord, chg to D of F/payout
001-011-5-120-00	Overtime	2,616.23	-	3,500.00	2,600.00	
001-011-5-130-00	Benefits - Health & Life	56,684.66	26,924.39	60,220.00	63,884.00	Updated for new benefits 1-24-11
001-011-5-131-00	Benefits - Other	3,138.16	-	6,000.00	2,000.00	
001-011-5-160-00	Unemployment Ins	-	-	-	-	
001-011-5-170-00	Salary/Car Allowance	78.03	37.53	500.00	100.00	
001-011-5-220-00	Legal / Attorney Fees	100,700.35	41,905.01	110,000.00	85,000.00	
001-011-5-230-00	Engineering / Consulting	1,137.80	-	-	16,000.00	Street Scape design
001-011-5-240-00	Training And Travel	12,774.54	6,509.69	15,000.00	9,000.00	
001-011-5-310-00	Telephone / Communications	5,695.75	2,701.90	6,000.00	10,500.00	\$4500 for Council air cards (374.14 x 12 mos)
001-011-5-320-00	Postage	34,386.24	19,765.07	26,000.00	35,000.00	reduction due to online web services
001-011-5-330-00	Utilities	12,707.23	5,505.73	10,000.00	12,000.00	
001-011-5-340-00	Rentals And Leases	1,303.00	925.00	3,500.00	2,000.00	
001-011-5-350-00	Insurance	1,966.07	-	5,000.00	5,500.00	
001-011-5-360-00	Equipment Maint And Repair	6,669.02	2,921.14	6,000.00	6,300.00	
001-011-5-360-10	Vehicle Maint/Repair	615.25	90.61	1,500.00	1,500.00	
001-011-5-370-00	Transportation Reimburse	-	-	100.00	100.00	
001-011-5-380-00	Building Maintenance	8,022.45	5,837.57	25,000.00	20,000.00	HVAC
001-011-5-390-00	Other Contractual Services	59,388.00	29,791.82	63,750.00	72,000.00	Include \$10,000 for codification (LH)
001-011-5-390-31	Tourism & Convention	14,395.75	13,725.50	36,000.00	36,000.00	
001-011-5-390-32	Chamber Of Commerce	24,000.00	12,000.00	24,000.00	24,000.00	
001-011-5-390-37	Utility Assis. To Agencies	-	-	-	-	
001-011-5-390-50	Contractual/Technological	17,355.62	11,732.98	40,000.00	23,000.00	
001-011-5-410-00	Office Supplies	4,811.30	2,053.83	8,000.00	4,000.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,507.13	934.44	1,500.00	1,600.00	
001-011-5-430-00	Operating Supplies	16,859.96	6,673.37	21,000.00	17,000.00	
001-011-5-440-00	Safety & Uniform Supplies	3,664.00	600.00	1,000.00	6,000.00	includes savings bonds and vaccines
001-011-5-450-00	Main/Repair Supplies	595.47	34.18	500.00	500.00	
001-011-5-460-00	Vehicle Maint Supplies	46.25	-	200.00	50.00	
001-011-5-470-00	Minor Equipment	8,467.83	20,779.84	35,000.00	25,000.00	
001-011-5-510-00	Land	-	-	-	-	
001-011-5-520-00	Buildings & Structures	-	208,765.49	-	-	Was for library roof improvements
001-011-5-530-00	Equipment	-	-	-	-	
001-011-5-550-00	Other Capital Improvements	-	105,892.00	78,000.00	95,000.00	City owns library parking lot
001-011-5-595-00	Depreciation Expenses	110,969.74	-	-	-	
001-011-5-730-30	Transfer to Gen Fd Reserve	-	-	-	-	
001-011-5-730-40	Trans to City Prop/Eq/Reserves	182,000.00	10,000.00	10,000.00	60,280.00	Moved \$16,000 up to street scape design
001-011-5-730-54	Trans to Comm Dev Reserve	207,070.00	207,070.00	207,070.00	207,070.00	
001-011-5-730-58	Transfer To Rec Facility	458,100.00	360,000.00	453,500.00	448,775.00	
001-011-5-730-59	Transfer to Water Distribution	-	-	-	-	
001-011-5-730-60	Transfer to Electric Fund	-	1,000.00	-	-	
001-011-5-810-00	Bad Debt	-	-	-	-	
001-011-5-810-10	Non-Billable Write Offs	-	-	-	-	
001-011-5-812-00	Voided Checks	-	-	-	-	
TOTAL EXPENSES		1,907,261.56	1,385,281.35	1,843,340.00	1,857,559.00	
REVENUE OVER EXPENSES		10,545.13	(269,632.63)	(2,786.00)	1,297.00	

City of Highland, Illinois

General Administration

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

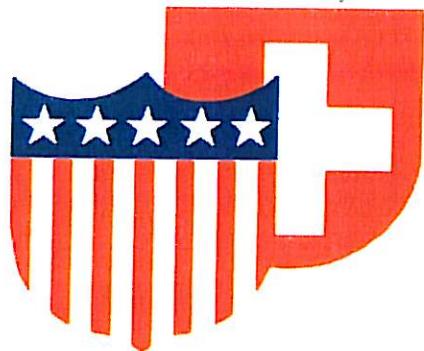
Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Building Maint 380.00								
Carpet / Tile Lobby and west side of City Hall	GEN-1	n/a			20,000			20,000
Building Maint-Clean / stain exterior	GENAD-002	n/a		20,000		20,000		40,000
Heating / Cooling Systems	GENAD-004	n/a	9,000		10,000			19,000
Replace Front Doors	GENAD-010	n/a		30,000				30,000
Building Maint 380.00 Total			9,000	50,000		30,000	20,000	109,000
Buildings/Structures 520.00								
Roof Replacement / Guttering	GENAD-015	n/a		60,000				60,000
Buildings/Structures 520.00 Total				60,000				60,000
Equipment 530.00								
Council Room Upgrade-Sound Equip if needed	GENAD-005	n/a			15,000			15,000
Equipment 530.00 Total					15,000			15,000
Minor Equipment 470.00								
Office Equipment	GENAD-003	n/a	5,000	5,000	5,000	5,000	5,000	25,000
Municipal Software/Technology Eq and licensing	GENAD-008	n/a	10,000	10,000	10,000	10,000	10,000	50,000
Replace Council Laptops (6)	GENAD012	n/a					9,000	9,000
Minor Equipment 470.00 Total			15,000	15,000	15,000	15,000	24,000	84,000
Other Capital Improv 550.00								
Public Parking Lots-Library	GENAD-016	n/a	95,000					95,000
Other Capital Improv 550.00 Total				95,000				95,000
GRAND TOTAL			119,000	65,000	90,000	45,000	44,000	363,000

REQUEST FOR HOTEL/MOTEL TAX

<u>Budget Year ></u>	Spent thru 3/23/2011			<u>Voted on</u>	<u>Paid on</u>	<u>Budget</u>		
	<u>2010-11</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>			<u>2011-2012</u>	<u>Voted on</u>	<u>Paid on</u>
Total estimated revenue	\$ 60,000	\$ 60,000				\$ 60,000		
Chamber of Commerce	<u>\$ (24,000)</u>	<u>\$ (24,000)</u>				<u>\$ (24,000)</u>		
Balance for other projects	\$ 36,000	\$ 36,000				\$ 36,000		
Gun Show + 2 ads - January		\$ 1,562		Pd Jan 2011	\$ 1,000			
Swap Meet - Dick Connor		\$ 500	\$500 1/17/11	Pd 1/31/11	\$ 500			
Miscellaneous	\$ 3,400					\$ 300		
Kuhn Productions - speedway		\$ 1,000	\$1,000 2/7/11	Pd 2/14/11				
Fireworks Display - see below	\$ 2,500							
Marketing KRC	\$ 1,500	\$ 550		Over the yr	\$ 1,500			
Hardroad Summer Play	\$ -							
Tourism Bureau SW IL	\$ 5,000	\$ 1,500		Pd 6/11/10	\$ 5,000	\$5,000 3/21/11	Pay in June 2011	
Farmers Market	\$ 7,500	\$ 3,286		Pd Jun-Sep	\$ 5,000			
Art in the Park-Highland Arts Council	\$ 7,500	\$ 7,500		Pd 5/13/10	\$ 8,000	\$8,000 1/17/11	Pay in May 2011	
175th Anniversary - Sept 2012	\$ 5,000	\$ 5,000		Pay 4/18/11	\$ 13,500			
C of C (Billboard Changes)	\$ 3,600	\$ 900		Over the yr	\$ 1,200			
Total Other	\$ 36,000	\$ 21,797				\$ 36,000		
Balance	\$ -	\$ 14,203				\$ -		

Fireworks Display beginning 7/4/11 \$ 2,500 \$ 3,750 Deposit pd by City 11/30/10. Rest pd by HACF through donations.
 Take add'l fireworks exp. out of 001-011-5-390-00 Other Contractual.

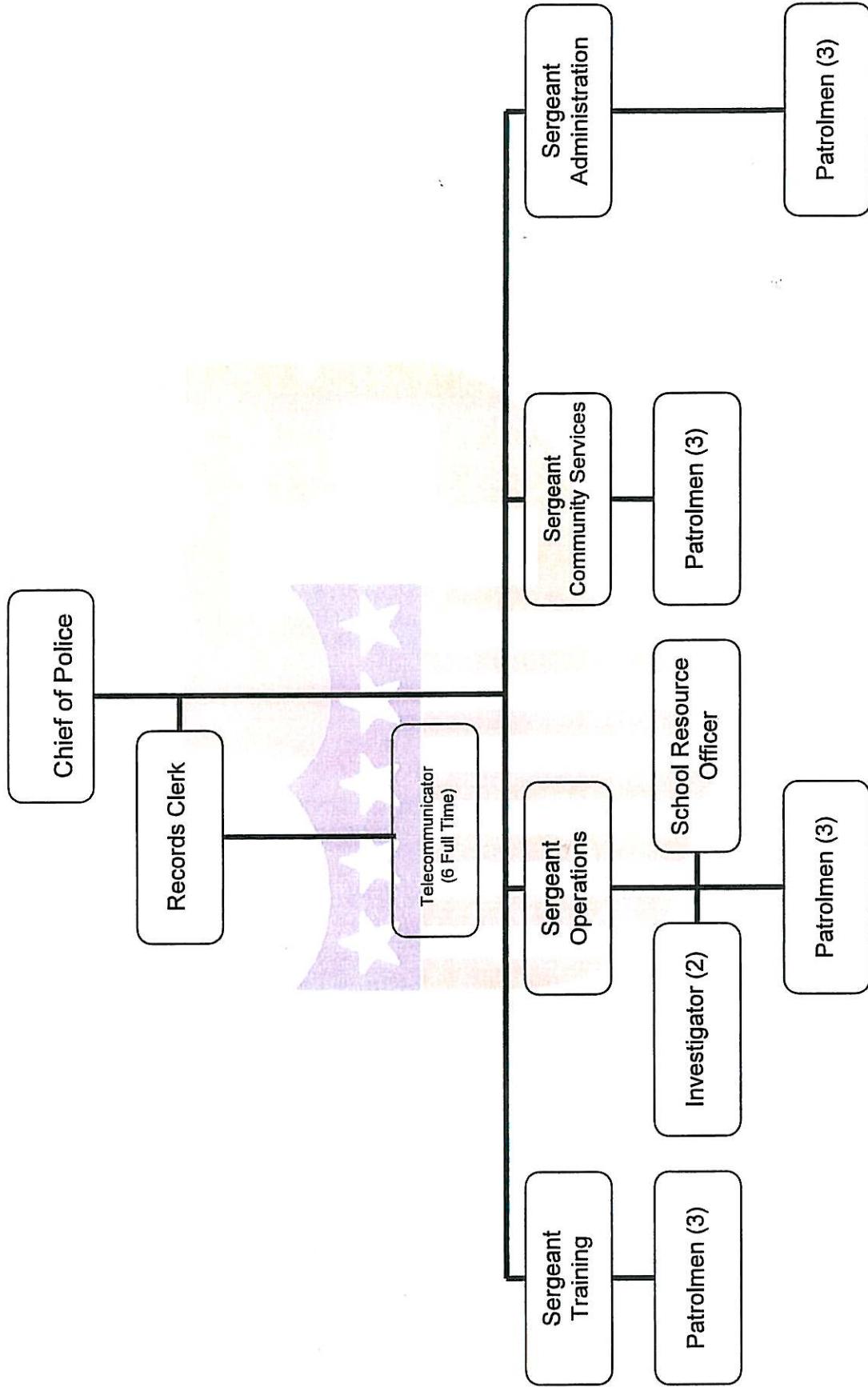
CITY OF HIGHLAND

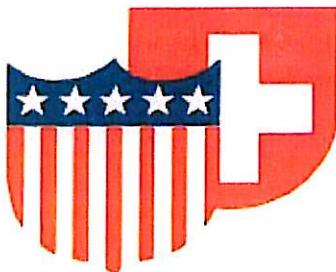


PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department

Police Department





City of Highland

Police Department

Terry Bell, Police Chief

2011-2012 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Continue to provide the highest level of police service and remain fiscally responsible by maintaining operating and maintenance costs under 95% and personnel costs under 85% of total revenue.
- Address facility needs as they arise and continue to fund the capital replacement reserve at an amount exceeding 3% of total revenue. There are no immediate facility issues to address.
- O&M costs per capita will not exceed \$230.

Major Initiatives

- Continue to meet the ever growing unfunded mandates directed by the State and Federal Government as they relate to law enforcement, emergency management and homeland security.
- Maintain quality of equipment. The Highland Police Department has been fortunate in that it has been provided many of the most current tools available to law enforcement especially in regards to officer safety. The department needs to continually assess the condition of current equipment and consider timely replacement with financial soundness, such as the replacement of police vehicles before major and timely repairs occur. There must also give consideration towards new innovative products that should be evaluated as to its related service to the police department. A computer replacement program is being implemented to reduce the maintenance and “down-time” of vital emergency-related systems. The Police Department will continue to have digital video recording devices placed into the squad cars to replace the current out of date systems. We are anticipating the need to replace two patrol vehicles.

- Replace the existing digital recording system that is out-of-date and no longer supported for maintenance because of increased technological requirements.
- Continue to address City's ability to mitigate, respond to and recover from disasters. This calls for collaboration with City Departments, St. Joseph Hospital, community volunteers and County, State and federal Government.
- Continue to explore funding alternatives such as grants for equipment and programs. Crime-related grants are difficult to get awarded, but rural/interoperable/community grants show promise.
- Raise interest and participation in the Police Department's RUOK Program and the new Code Red program.
- Continue to provide a high level of bicycle patrols and foot patrols throughout the city and special events.

Budget Highlights and Goals – Police Department 012

Introduction and Statement of Goals

The Highland Police Department is a full service police department which currently consists of twenty-eight full time employees. This includes a Chief of Police, four Sergeants, twelve Patrol Officers, two Detectives, a School Resource Officer, an Operations Manager, and six Telecommunicators. The Police Department also employs five part-time school Crossing Guards. The Deputy Chief of Police, Administrative Assistant, and the Community Service Officer positions are currently vacant.

While the police department provides a wide range of services to the City of Highland in regards to law enforcement and related areas, the department also provides emergency EMS and Fire dispatch services for the Highland Fire Department as well as neighboring communities and unincorporated areas. The Police Department augments its ability to suppress and investigate crime through the department's cooperation with the St. Louis Metropolitan Major Case Squad and the Illinois Law Enforcement Alarm System. The Police Department will utilize these organizations as well as the Illinois State Police, Madison County Sheriff's Office and other law enforcement agencies as the need presents itself.

Along with its law enforcement obligation the Highland Police Department is tasked with emergency management responsibilities. This calls for coordination with Madison County Emergency Management, Illinois Emergency Management Agency, and the Federal Emergency Management Agency. The purpose of emergency management is to 1) mitigate loss of life, injuries, and damage to property; 2) respond to; and 3) recovery of natural, technological, human error, or terrorist created catastrophes.

The police facility is located at 820 Mulberry which is accessed by residential streets which feed off Broadway and Walnut. The facility was constructed in 1982 for a staff of approximately seventeen employees. There are two report writing stations throughout the facility for officers to meet with residents and/or complete reports. The current police vehicle fleet consists of six marked patrol vehicles, one Community Service vehicle, two administrative vehicles, two detective vehicles, a patrol water craft, and a command post vehicle and trailer.

The Police Department attained several accomplishments over the 2010-11 fiscal budget year:

- The Police Department continues to provide the community the highest quality of services while remaining fiscally responsible. While doing so we have continued our involvement with the Metro-East Major Case Squad, Southern Illinois Law Enforcement Commission, the Illinois Law Enforcement Alarm System, and other organizations which have allowed us to be alert of emerging issues of other communities
- An area-wide tornado disaster tabletop exercise was planned and executed by the police department. This was a cooperative effort with the other city departments, the school district, St. Josephs Hospital, Illinois Law Enforcement Alarm System, and the Madison County emergency Management Agency. We will continue to meet our federally mandated responsibilities in regards to emergency management through training and our involvement with Madison County Emergency Management Agency and Illinois Emergency Management Agency.
- We have reduced expenditures in several areas. A couple of notable examples were our safety and uniform supplies and training. We have saved over 40% by eliminating the quartermaster uniform system and implementing a self-purchase, single-account procedure. Spending for training has increased slightly, but the total number of hours trained has more than doubled. This is largely due to employees willing to adjust working schedules and reduce overtime. This, in turn, produces a higher quality employee and reduces the city's risk.
- We continued to increase bicycle patrol and expand their visibility. We have also increased officer presence at the many parades, festivals, fair, and other similar public functions. Because of limited overtime funds, our increased visibility has been a high priority.

The Highland Police Department will continue its "community commitment" mission and strive to increase professional standards and service.

POLICE DEPARTMENT BUDGET PROJECTIONS						
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue						
Property / Replacement Tax	\$ 165,640	\$ 159,673	162,866	166,124	169,446	172,835
Sales Tax	1,298,000	1,357,000	1,397,710	1,439,641	1,482,831	1,527,315
Income Tax	495,330	531,000	546,930	563,338	580,238	597,645
Telecommunications Tax	244,850	221,250	227,888	234,724	241,766	249,019
Fines	50,460	35,500	36,565	37,662	38,792	39,956
Grants	0	0	0	0	0	0
Overtime / SRO Reimbursement	40,350	37,590	37,590	37,590	37,590	37,590
Misc Revenues	21,550	30,500	31,415	32,357	33,328	34,328
Operating Transfer In						
Total Revenues Projected	2,316,180	2,372,513	2,440,964	2,511,437	2,583,991	2,658,688
Revenue Allocation:						
Operating & Maintenance Allocation	95%	2,200,371	2,253,887	2,318,916	2,385,865	2,454,791
Capital Expenditures Allocation	3%	69,485	71,175	73,229	75,343	77,520
Cash Reserve & Equip Repl Allocation	2%	46,324	47,450	48,819	50,229	51,680
Operating & Maintenance:						
Personnel	1,940,320	1,990,548	2,050,264	2,111,772	2,175,126	2,240,379
Professional	37,000	35,000	36,050	37,132	38,245	39,393
Contractual	159,445	133,400	137,402	141,524	145,770	150,143
Supplies	84,300	93,300	96,099	98,982	101,951	105,010
Total O&M Projected	2,221,065	2,252,248	2,319,815	2,389,410	2,461,092	2,534,925
Equipment Reserve Transfer In-Minor Eq						
85% Revenue Allocation - O&M	2,200,371	2,253,887	2,318,916	2,385,865	2,454,791	2,525,754
O&M Excess (Deficit)	(20,694)	1,639	(900)	(3,545)	(6,301)	(9,171)
Capital Projection	60,000	65,000	65,000	65,000	65,000	5,065,000
Capital Reserve Transfer In from 004	0	0				
Revenue Allocation - Capital	69,485	71,175	73,229	75,343	77,520	79,761
Capital Funding Excess (Deficit)	9,485	6,175	8,229	10,343	12,520	(4,985,239)
Transfer to Reserves 004	35,000	55,000	56,000	57,000	57,000	0
3% Revenue Allocation - Equip Repl	27,794	28,470	29,292	30,137	31,008	31,904
2% Revenue Allocation - Cash Reserve	18,529	18,980	19,528	20,091	20,672	21,270
Cash Reserve Excess (Deficit)	(11,324)	7,550	7,181	6,771	5,320	(53,174)
Cash Expenditures	2,281,065	2,317,248	2,384,815	2,454,410	2,526,092	7,599,925
Transfers Out	35,000	55,000	56,000	57,000	57,000	0
Total Expenditures & Transfers Projected	2,316,065	2,372,248	2,440,815	2,511,410	2,583,092	7,599,925
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 115	\$ 265	\$ 149	\$ 27	\$ 898	\$ (4,941,237)

POLICE DEPARTMENTS CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 95% Actual Revenue Dedicated to O&M	95.9%	94.9%	95.0%	95.1%	95.2%	95.3%
Revenue Dedicated to Capital will not exceed 3% Actual Revenue Dedicated to Capital	2.6%	2.7%	2.7%	2.6%	2.5%	190.5%
Revenue Dedicated to Personnel Costs will not exceed 85% Actual Revenue Dedicated to Personnel Costs	83.8%	83.9%	84.0%	84.1%	84.2%	84.3%
O&M Costs per Capita will not exceed \$230	\$225	\$227				
O&M Cost per Service Call will not exceed \$200	\$199	\$185				
Number of Sworn Officers per Capita will not exceed 525	519	496				
Number of Sworn Officers per 1,000 population will not exceed 2.54	1.93	2.02				
Per Capita	9,854	9,919				
Number of Service Calls	11,171	12,188				
Number of Sworn Officers Including Chief	19	20				

POLICE DEPARTMENT

Account Number	Description	YTD Actual	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
001-012-4-311-11	P.Tax-Police	139,125.38	108,613.17	136,750.00	136,983.00	Was \$143,010
001-012-4-311-17	P.Tax-Crossing Guards	15,768.08	12,297.95	15,040.00	10,250.00	
001-012-4-312-11	R.Tax-Police	11,664.64	7,558.74	13,025.00	11,650.00	
001-012-4-312-17	R.Tax-Crossing Guards	738.75	478.72	825.00	750.00	
001-012-4-313-10	Sales Tax	1,323,413.49	691,738.19	1,298,000.00	1,357,000.00	
001-012-4-315-10	State Income Tax	328,373.83	272,459.04	495,330.00	531,000.00	
001-012-4-321-11	Simplified Muni Telecom Tx	243,452.61	114,177.72	244,850.00	221,250.00	
001-012-4-321-50	License-Liquor Peddler Etc	11,366.40	10,032.00	11,400.00	10,000.00	
001-012-4-321-52	Pet Tags Only	1,040.00	385.00	950.00	500.00	
001-012-4-342-08	Misc Code Enforcement	944.05	-	200.00		
001-012-4-342-10	Misc Police	18,810.30	26,080.12	7,000.00	20,000.00	
001-012-4-342-30	DUI Fine Money	3,178.00	1,791.00	2,000.00	2,000.00	
001-012-4-342-40	Drug Seizure Rev-Federal	-	-			
001-012-4-342-41	Drug Seizure Rev-State	945.00	35.00			
001-012-4-342-44	Donations - Police Dept	1,850.00	-	2,000.00		
001-012-4-342-45	Overtime/Stn Reimbursement	61,260.81	26,006.85	40,350.00	37,550.00	
001-012-4-346-20	Gain on Sale of Asset	2,000.00	-			
001-012-4-351-10	Fines & Penalties Police	44,030.82	16,807.11	47,000.00	33,000.00	
001-012-4-351-12	Pet Impoundment Fees	1,615.00	520.00	1,460.00	500.00	
001-012-4-361-51	Int-Drug Seizure-Federal	-	-			
001-012-4-361-52	Int-Drug Seizure-State	149.00	-			
001-012-4-371-15	Grants	3,200.00	-			
001-012-4-381-21	Transfer from City Prop Reserves	3,200.00	-			
TOTAL REVENUE		2,216,264.17	1,288,881.61	2,316,180.00	2,372,513.00	
001-012-5-110-00	Regular Salaries	1,668,650.79	806,175.14	1,845,200.00	1,710,700.00	
001-012-5-110-10	Salaries-SRO Reimbursable	-	-			
001-012-5-110-17	Salaries-Crossing Guards	9,300.00	5,130.00	15,180.00	9,600.00	
001-012-5-120-00	Overtime	70,260.47	40,396.67	72,000.00	80,000.00	
001-012-5-120-10	Overtime-School Reimbursed	6,261.75	1,713.67	8,000.00	5,000.00	
001-012-5-120-11	Overtime-Races Reimbursed	-	-			
001-012-5-130-00	Benefits - Health & Life	134,826.73	70,807.45	156,930.00	169,202.00	
001-012-5-131-00	Benefits - Other	30,337.76	2,698.30	31,450.00	6,746.00	
001-012-5-131-10	Cleaning Allowance	9,160.00	-	9,550.00	9,300.00	
001-012-5-150-02	Benefit Police Pension	5,717.39	-			
001-012-5-160-00	Unemployment Ins	-	-			
001-012-5-170-00	Salary/Car Allowance	-	-			
001-012-5-180-00	Spec Proj/Community Servic	-	-			
001-012-5-220-00	Legal / Attorney Fees	22,833.46	15,383.31	22,000.00	22,000.00	
001-012-5-240-00	Training And Travel	12,578.86	6,417.11	15,000.00	13,000.00	
001-012-5-260-00	Waste Removal	-	-			
001-012-5-310-00	Telephone / Communications	12,500.11	5,801.86	12,000.00	12,000.00	HCS(phones?)
001-012-5-320-00	Postage	957.85	471.03	1,400.00	1,000.00	
001-012-5-330-00	Utilities	11,795.78	5,658.70	13,520.00	12,000.00	
001-012-5-340-00	Rentals And Leases	11,661.45	3,722.88	9,000.00	8,000.00	
001-012-5-350-00	Insurance	9,883.69	-	10,000.00	12,900.00	
001-012-5-350-00	Equipment Maint And Repair	11,978.58	9,643.75	18,000.00	18,000.00	
001-012-5-360-10	Vehicle Maint/Repair	14,146.64	9,489.49	14,500.00	19,500.00	Vehicle Equipment Install
001-012-5-370-00	Transportation Reimburse	49.88	22.80			
001-012-5-380-00	Building Maintenance	13,624.62	224.50	12,000.00	10,000.00	
001-012-5-390-00	Other Contractual Services	16,828.56	3,459.14	20,000.00	12,000.00	
001-012-5-390-21	Police & Fire Commission	7,315.48	375.00	6,000.00	6,000.00	
001-012-5-390-50	Contractual/Technological	19,089.60	9,120.65	20,500.00	20,500.00	
001-012-5-390-88	Code Enforcement	1,146.41	43.19	1,000.00	-	
001-012-5-390-89	Animal Shelter/Impoundment	22,883.75	5,871.25	21,525.00	1,500.00	
001-012-5-410-00	Office Supplies	427.82	-	500.00	500.00	
001-012-5-420-00	Fuel For Vehicles/Equip	31,853.97	17,734.53	28,000.00	36,000.00	
001-012-5-430-00	Operating Supplies	17,011.30	9,479.00	20,000.00	20,000.00	
001-012-5-440-00	Safety & Uniform Supplies	29,264.58	11,730.01	14,000.00	16,000.00	4 new vests and clothing allowance
001-012-5-450-00	Maint/Repair Supplies	417.75	13.92	500.00	500.00	
001-012-5-460-00	Vehicle Maint Supplies	268.43	216.22	300.00	300.00	
001-012-5-470-00	Minor Equipment	19,625.58	13,048.85	17,000.00	17,000.00	2 new in car cameras and computer replacement program
001-012-5-470-15	Emergency Mgt Agency	3,000.00	3,000.00	4,000.00	3,000.00	
001-012-5-510-00	Land	-	-			
001-012-5-520-00	Buildings & Structures	-	-			
001-012-5-530-00	Equipment	-	36,843.88	60,000.00	65,000.00	2 new cars and new phone/radio recorder system
001-012-5-550-00	Other Capital Improvements	-	-			
001-012-5-590-00	Reimbursable Expenses	(594.63)	(344.26)			
001-012-5-595-00	Depreciation Expenses	87,432.85	-			
001-012-5-730-48	Trans To City Prop/Eq/Reserves	40,000.00	35,000.00	35,000.00	55,000.00	Was \$61,000
001-012-5-810-00	Bad Debt	-	-			
TOTAL EXPENSES		2,352,667.26	1,129,248.04	2,316,085.00	2,372,246.00	
REVENUE OVER EXPENSES		(136,403.09)	159,633.57	115.00	265.00	

City of Highland, Illinois

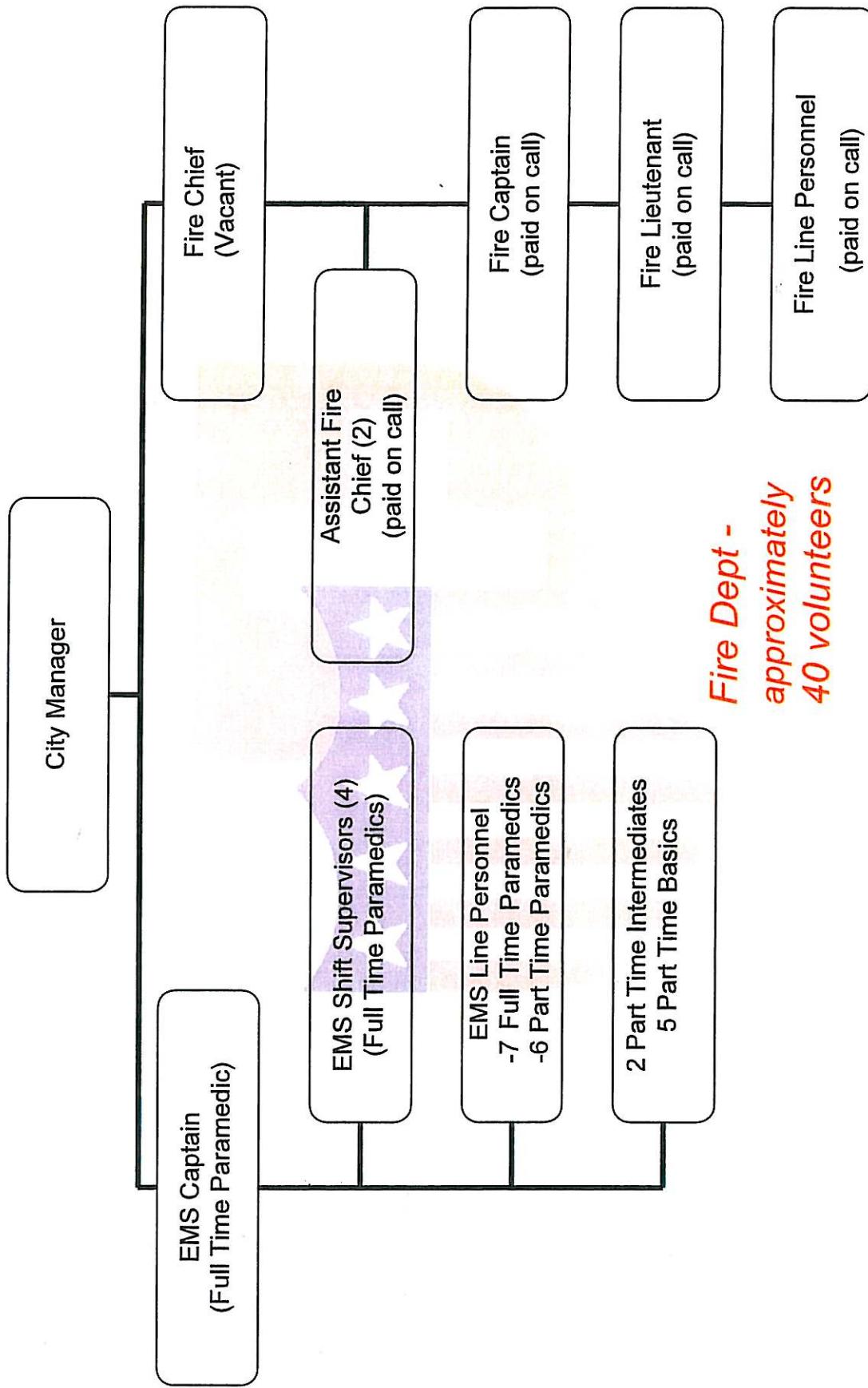
Police Department

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Buildings/Structures 520.00								
New Public Safety Facility	PD-005	5				5,000,000	5,000,000	
Buildings/Structures 520.00 Total								
Vehicles 530.00								
Vehicle Replacement	PD-004	n/a	65,000	65,000	65,000	65,000	65,000	325,000
Vehicles 530.00 Total								
GRAND TOTAL			65,000	65,000	65,000	65,000	5,065,000	5,325,000

Fire & Emergency Medical Services





City of Highland

Ambulance Department

Gary Crosby, Supervisor

2011-2012 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 62%.
- Achieve a net collection rate of at least 80% including gross charges less mandated write-offs.
- Revenue dedicated to O&M, not including write-offs or bad debts, will not exceed 75%.
- Average revenue collected per ambulance call will exceed \$370.

Major Initiatives

Staffing: The department management is currently looking at ways of controlling costs associated with overtime. EMS coordinator is working on some proposals to change the current staffing levels which may allow for increased services and associated revenues while directly controlling overtime cost.

Ambulance purchase: Scheduled ambulance replacement for 2001 International ambulance purchased in 2000. Specs and bid process should begin prior to beginning of the budget year to allow construction and delivery within the actual 2012-2013 budget year.

Laptop replacement: Scheduled replacement of existing laptop and docking stations for ambulances. Existing laptop computers may be moved to fire trucks where they will see less field use and offer greater options for fire preplan and data access.

AMBULANCE FUND							
	Current Fiscal Year	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Property / Replacement Tax	\$ 404,923	\$ 430,375	\$ 434,679	\$ 439,026	\$ 443,416	\$ 447,850	
Charges for Services	909,000	910,000	937,300	965,419	994,382	1,024,213	
Intergovernmental Taxes	179,351	185,690	187,547	189,422	191,317	193,230	
Misc Revenues	20,270	14,400	14,544	14,689	14,836	14,985	
Operating Transfer In			99,000				
Total Revenues Projected	1,513,544	1,540,465	1,673,070	1,608,556	1,643,950	1,680,277	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,286,512	1,309,395	1,422,109	1,367,273	1,397,358	1,428,236
Capital Expenditures Allocation	10%	151,354	154,047	167,307	160,856	164,395	168,028
Cash Reserve & Equip Repl Allocation	5%	75,677	77,023	83,653	80,428	82,198	84,014
Operating & Maintenance:							
Personnel		920,500	951,200	979,736	1,009,128	1,039,402	1,070,584
Professional		46,540	50,790	52,314	53,883	55,500	57,165
Contractual		75,400	91,550	94,297	97,125	100,039	103,040
Supplies		56,100	83,600	86,108	88,691	91,352	94,093
Bad Debt / Non Billable Writeoffs		190,000	197,000	202,910	208,997	215,267	221,725
Total O&M Projected	1,288,540	1,374,140	1,415,364	1,457,825	1,501,560	1,546,607	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		1,286,512	1,309,395	1,422,109	1,367,273	1,397,358	1,428,236
O&M Excess (Deficit)		(2,028)	(64,745)	6,745	(90,552)	(104,202)	(118,371)
Capital Projection		85,000	0	220,000	0	0	0
Capital Reserve Transfer In from 004		0	0	99,000	0	0	0
Revenue Allocation - Capital		151,354	154,047	167,307	160,856	164,395	168,028
Capital Funding Excess (Deficit)		66,354	154,047	46,307	160,856	164,395	168,028
Transfer to Reserves 004		\$ 140,000	\$ 166,000	\$ 37,000	\$ 150,000	\$ 142,000	\$ 133,000
3% Revenue Allocation - Equip Repl		\$ 45,406	\$ 46,214	\$ 50,192	\$ 48,257	\$ 49,319	\$ 50,408
2% Revenue Allocation - Cash Reserve		30,271	30,809	33,461	32,171	32,879	33,606
Cash Reserve Excess (Deficit)		\$ 64,323	\$ 88,977	\$ (46,653)	\$ 69,572	\$ 59,802	\$ 48,986
Cash Expenditures		1,373,540	1,374,140	1,635,364	1,457,825	1,501,560	1,546,607
Transfers Out		140,000	166,000	37,000	150,000	142,000	133,000
Total Expenditures & Transfers Projected	1,513,540	1,540,140	1,672,364	1,607,825	1,643,560	1,679,607	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 4	\$ 325	\$ 705	\$ 731	\$ 390	\$ 671	
AMBULANCE DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 80%							
Actual Revenue Dedicated to O&M		72.6%	76.4%	72.5%	77.6%	78.2%	78.8%
Revenue Dedicated to Capital will not exceed 10%							
Actual Revenue Dedicated to Capital		5.6%	0.0%	13.1%	0.0%	0.0%	0.0%
Revenue Dedicated to Personnel will not exceed 65%							
Actual Revenue Dedicated to Personnel		60.8%	61.7%	58.6%	62.7%	63.2%	63.7%
Estimated Net Collection Rate		82%					
Highland - Per Capita		9,854	9,919				
Cost of Taxes Per Call - Highland	\$	252.47					
Highland - Number of Calls		1,550					
Grantfork FD - Per Capita		1,000					
Cost of Taxes Per Call - Grantfork FD	\$	791.52					
Grantfork FD - Number of Calls		27					
Highland Pierron FD - Per Capita		8,500					
Cost of Taxes Per Call - Highland Pierron FD	\$	519.50					
Highland Pierron FD - Number of Calls		187					
St. Jacob FD - Per Capita		2,273					
Cost of Taxes Per Call - St. Jacob FD	\$	414.11					
St. Jacob FD - Number of Calls		97					
St. Rose FD - Per Capita		1,700					
Cost of Taxes Per Call - St. Rose FD	\$	626.21					
St. Rose FD - Number of Calls		33					
Cost of Ambulance Service per capita	\$	41.09	\$ 43.39				

AMBULANCE

Account Number	Description	FY 2009-10 Actual	YTD Actual		FY 2010-11 Budget	FY 2011-12 Budget
			8 months	12/31/2010		
401-000-4-311-10	Property Tax-General	427,396.76	364,848.15	391,323.00	418,175.00	
401-000-4-312-10	Replacement Tax-General	12,183.09	10,929.68	13,600.00	12,200.00	
401-000-4-346-20	Gain On Sale Of Assets					
401-000-4-349-10	Charges For Ambulance Serv	905,244.52	621,825.33	900,000.00	910,000.00	
401-000-4-349-20	C.Pymt-Hpfd	91,379.00	97,146.00	97,146.00	99,381.00	
401-000-4-349-30	C.Pymt-Grantfork Fire Dis	20,142.00	21,371.00	21,371.00	21,905.00	
401-000-4-349-34	C.Pymt-SI Jacob Fd	39,275.00	40,169.00	40,169.00	42,499.00	
401-000-4-349-35	C.Pymt-St.Rose Fire Dist	20,637.00	20,665.00	20,665.00	21,905.00	
401-000-4-349-45	Training Fees	1,170.00	675.00		1,000.00	
401-000-4-361-10	Interest Income	21,486.37	11,107.64	18,770.00	13,350.00	
401-000-4-371-10	Misc Revenue	1,038.41	1,018.44	1,500.00	800.00	
401-000-4-371-20	Credit Card Collection Fees	(385.10)	(446.44)		(750.00)	
401-000-4-371-40	Donations	-	-			
401-000-4-371-90	Overpayments	-	-			
401-000-4-381-21	From City Prop/Eq/Reserves	-	-			
TOTAL REVENUE		1,539,567.05	1,189,308.80	1,513,544.00	1,540,466.00	
401-401-5-110-00	Regular Salaries	688,498.55	392,938.74	660,000.00	680,000.00	
401-401-5-120-00	Overtime	148,612.87	136,849.36	200,000.00	205,500.00	
401-401-5-130-00	Benefits - Health & Life	58,066.60	31,998.55	51,300.00	59,300.00	
401-401-5-131-00	Benefits - Other	3,145.63	2,000.00	7,000.00	4,000.00	
401-401-5-131-10	Cleaning Allowance	3,600.00	-	-	-	
401-401-5-150-00	Retirement	585.00	665.00	1,200.00	1,400.00	
401-401-5-160-00	Unemployment Ins	6,693.00	-	1,000.00	1,000.00	
401-401-5-220-00	Legal / Attorney Fees	10,861.06	1,009.00	2,500.00	6,000.00	
401-401-5-240-00	Training And Travel	7,553.45	1,749.45	6,500.00	6,500.00	
401-401-5-250-00	Admin Exp To General Admin	37,536.00	25,024.00	37,540.00	38,290.00	
401-401-5-260-00	Waste Removal	452.88	31.50	500.00	500.00	
401-401-5-310-00	Telephone / Communications	1,966.00	1,193.98	1,800.00	2,000.00	
401-401-5-320-00	Postage	1,529.37	1,418.60	1,300.00	1,900.00	
401-401-5-330-00	Utilities	2,690.38	130.22	3,000.00	3,000.00	Helipad
401-401-5-340-00	Rentals And Leases	24,996.00	16,664.00	25,000.00	25,000.00	
401-401-5-350-00	Insurance	4,393.41	4,031.14	5,000.00	5,000.00	
401-401-5-360-00	Equipment Maint And Repair	7,798.60	7,924.92	6,000.00	9,000.00	
401-401-5-360-10	Vehicle Maint/Repair	13,623.93	13,355.21	8,000.00	20,000.00	
401-401-5-370-00	Transportation Reimburse	283.50	96.00	200.00	150.00	
401-401-5-390-00	Other Contractual Services	3,971.85	3,284.64	10,000.00	6,000.00	
401-401-5-390-24	Collection Agency Fees	2,301.18	633.86	2,600.00	2,000.00	
401-401-5-390-25	Overpayments	172.03	-	2,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	12,506.48	11,018.55	10,000.00	16,000.00	Service Contracts
401-401-5-410-00	Office Supplies	607.80	274.01	300.00	500.00	
401-401-5-420-00	Fuels For Vehicles/Equip	16,168.08	12,522.11	17,000.00	20,000.00	
401-401-5-430-00	Operating Supplies	13,015.91	9,310.05	13,000.00	14,000.00	
401-401-5-440-00	Safety & Uniform Supplies	2,883.68	2,044.72	6,000.00	9,000.00	
401-401-5-450-00	Main/Repair Supplies	1,435.73	1,503.29	2,000.00	2,300.00	
401-401-5-460-00	Vehicle Maint Supplies	1,199.54	1,031.35	800.00	1,800.00	
401-401-5-470-00	Minor Equipment	38,029.99	13,302.53	15,000.00	36,000.00	MDT's, etc
401-401-5-510-00	Land	-	231,166.32			
401-401-5-520-00	Buildings & Structures	-	-			
401-401-5-530-00	Equipment	-	-	85,000.00		
401-401-5-595-00	Depreciation Expenses	51,064.51	-			
401-401-5-620-00	Interest Payments	-	-			
401-401-5-730-48	Trans To City Prop/Eq/Reserves	177,500.00	140,000.00	140,000.00	166,000.00	moved stretchers to 2011-1
401-401-5-810-00	Bad Debt	1,997.86	-	10,000.00	7,000.00	
401-401-5-810-10	Non-Billable Write Offs	190,922.56	113,142.02	180,000.00	190,000.00	
TOTAL EXPENSES		1,534,669.43	1,176,314.22	1,513,540.00	1,540,140.00	
REVENUE OVER EXPENSES		4,907.62	12,994.58	4.00	325.00	

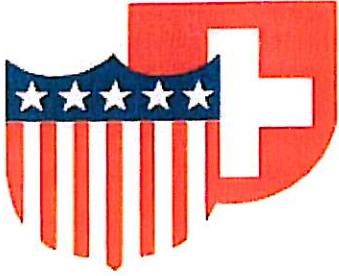
City of Highland, Illinois

Ambulance

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Equipment 530.00								
Ambulance Purchase	A-007	n/a		220,000			220,000	
Equipment 530.00 Total								
				220,000			220,000	
Minor Equipment 470.00								
Mobile Data Terminal (replacement)	A-004	4	18,000				18,000	
Minor Equipment 470.00 Total								
			18,000				18,000	
Trans to 004 Reserve 730.48								
Future Public Safety Building Planning	A-001	5	111,000		95,000	87,000	78,000	371,000
Transfer for Ambulance Replacement	A-003	3	55,000	37,000	55,000	55,000	55,000	257,000
Trans to 004 Reserve 730.48 Total								
			166,000	37,000	150,000	142,000	133,000	628,000
GRAND TOTAL								
			184,000	257,000	150,000	142,000	133,000	866,000



City of Highland

FIRE DEPARTMENT

Rick Bloemker, Interim Fire Chief

Fire Department Overview

The Highland Fire Department is a volunteer department. The department consists of 34 active members. The ranking is as follows: 1 Chief, 2 Assistant Chiefs, 2 Captains, 4 Lieutenants, and 26 Firefighters.

The firefighters respond from two stations. From Station 1, on Broadway, 1 engine and 1 fire truck responds and from Station 2, at Woodcrest, 1 engine, 1 fire truck, and 1 squad responds. Not all vehicles respond to all calls, it depends on the type of emergency.

For the year 2008, the Highland Fire Department responded to 168 calls. There were 13 building fires, 2 vehicle fires and 7 miscellaneous fires. Other calls were for 39 motor vehicle accidents/assisting EMS, 52 fire alarms, and 54 calls such as carbon monoxide alarms, flammable liquid spills, and smell of smoke or gas in residences.

Fire Department 2011-2012 Budget Goals

1. To provide the highest level of public safety service and remain fiscally responsible.
2. Address facility needs.
3. Continue the highest level of training so our members can continue to be safe, and to continue to do the best job for the citizens of Highland.

FIRE DEPARTMENT							
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Property / Replacement Tax	\$ 149,770	\$ 148,660	\$ 150,147	\$ 151,648	\$ 153,165	\$ 154,696	
Sales Tax	0	0	0	0	0	0	
Income Tax	0	0	0	0	0	0	
Telecommunications Tax	0	0	0	0	0	0	
Foreign Fire Insurance	18,500	19,500	19,500	19,500	19,500	19,500	
Misc Revenues	25,360	25,400	25,400	25,400	25,400	25,400	
Transfer from City Prop Eq Reserve				400,000			
Total Revenues Projected	193,630	193,560	195,047	596,548	198,065	199,596	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	164,586	164,526	165,790	507,066	168,355	169,657
Capital Expenditures Allocation	10%	19,363	19,356	19,505	59,655	19,806	19,960
Cash Reserve & Equip Repl Allocation	5%	9,682	9,678	9,752	29,827	9,903	9,980
Operating & Maintenance:							
Personnel	51,200	53,330	54,930	56,578	58,275	60,023	
Professional	9,200	7,200	7,416	7,638	7,868	8,104	
Contractual	90,100	98,480	101,434	104,477	107,612	110,840	
Supplies	29,000	40,100	16,303	16,792	17,296	17,815	
Total O&M Projected	179,500	199,110	180,083	185,486	191,050	196,782	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	164,586	164,526	165,790	507,066	168,355	169,657	
O&M Excess (Deficit)	(14,915)	(34,584)	(14,294)	321,580	(22,696)	(27,125)	
Capital Projection	0	0	0	415,000	0	0	
Capital Reserve Transfer In from 004	0	6,000	0	4,000	0	0	
Revenue Allocation - Capital	19,363	19,356	19,505	59,655	19,806	19,960	
Capital Funding Excess (Deficit)	19,363	25,356	19,505	(351,345)	19,806	19,960	
Transfer to Reserves 004	14,000	0	14,000	0	7,000	2,000	
3% Revenue Allocation - Equip Repl	5,809	5,807	5,851	17,896	5,942	5,988	
2% Revenue Allocation - Cash Reserve	3,873	3,871	3,901	11,931	3,961	3,992	
Cash Reserve Excess (Deficit)	4,319	(9,678)	4,248	(29,827)	(2,903)	(7,980)	
Cash Expenditures	179,500	199,110	180,083	600,486	191,050	196,782	
Transfers Out	14,000	0	14,000	0	7,000	2,000	
Total Expenditures & Transfers Projected	193,500	199,110	194,083	600,486	198,050	198,782	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 130	\$ 450	\$ 963	\$ 62	\$ 14	\$ 814	
Cost of Fire Protection Service per capita	\$ 18.22	\$ 20.07					
Population estimate	9,854	9,919					
# of Responses per Year	154						
# of Structure Fires	7						
Vehicle Fires	2						
False Alarms	42						
Misc	103						
Cost of Response per yr	\$ 1,165.58						

FIRE DEPARTMENT

Account Number	Description	YTD Actual			Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	
001-014-4-311-12	P.Tax-Fire	139,125.38	108,513.17	136,745.00	137,010.00 Was \$143,010
001-014-4-312-12	R.Tax-Fire	11,664.64	7,558.74	13,025.00	11,650.00
001-014-4-313-10	Sales Tax	-	-	-	
001-014-4-315-10	State Income Tax	-	-	-	
001-014-4-321-11	Simplified Muni Telecom Tx	-	-	-	
001-014-4-321-30	Foreign Fire Insurance	18,535.48	-	18,500.00	19,500.00
001-014-4-342-11	Misc Fire	435.00	10.00	360.00	400.00
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	12,498.00	25,000.00	25,000.00
001-014-4-371-15	Grants	-	-	-	
001-014-4-371-40	Donations	-	-	-	
001-014-4-381-21	From City Prop/Eq/Reserves	-	-	6,000.00	Was \$0
TOTAL REVENUE		194,756.50	128,579.91	193,630.00	199,560.00

001-014-5-110-00	Regular Salaries	44,526.62	27,670.16	48,000.00	50,000.00
001-014-5-120-00	Overtime	515.21	544.10	1,000.00	750.00
001-014-5-130-00	Benefits - Health & Life	667.52	364.80	700.00	800.00
001-014-5-131-00	Benefits - Other	-	-	-	
001-014-5-140-00	Benefit Social Sec/Medicare	226.12	138.35	-	280.00
001-014-5-150-00	Retirement	1,273.73	1,195.29	1,500.00	1,500.00
001-014-5-160-00	Unemployment Ins	-	-	-	
001-014-5-220-00	Legal / Attorney Fees	840.00	1,795.74	-	2,000.00
001-014-5-240-00	Training And Travel	4,021.48	1,560.68	8,000.00	4,000.00
001-014-5-240-13	Admin fee to CD-Assist	1,200.00	1,200.00	1,200.00	1,200.00
001-014-5-260-00	Waste Removal	56.00	-	-	
001-014-5-310-00	Telephone / Communications	1,345.09	631.88	1,300.00	1,300.00
001-014-5-330-00	Utilities	11,694.35	4,555.69	15,300.00	15,000.00
001-014-5-350-00	Insurance	16,208.48	-	17,000.00	20,180.00
001-014-5-360-00	Equipment Maint And Repair	4,975.16	1,986.77	6,000.00	5,000.00
001-014-5-360-10	Vehicle Maint/Repair	14,987.16	6,259.98	10,000.00	12,500.00
001-014-5-370-00	Transportation Reimburse	-	-	-	
001-014-5-380-00	Building Maintenance	9,941.40	4,465.59	5,000.00	9,000.00
001-014-5-390-00	Other Contractual Services	34,137.72	17,747.00	35,000.00	35,000.00 Incl \$31,300 for Hydrant Rental
001-014-5-390-50	Contractual/Technological	815.00	76.24	500.00	500.00
001-014-5-420-00	Fuels For Vehicles/Equip	1,640.14	1,115.39	2,000.00	2,300.00
001-014-5-430-00	Operating Supplies	1,287.11	1,131.42	2,000.00	2,300.00
001-014-5-440-00	Safety & Uniform Supplies	7,797.43	140.00	5,000.00	31,000.00 \$25,000 is for new bunker gear
001-014-5-450-00	Maint/Repair Supplies	444.00	138.89	500.00	500.00
001-014-5-460-00	Vehicle Maint Supplies	1,339.39	339.74	1,000.00	1,000.00
001-014-5-470-00	Minor Equipment	3,204.07	-	18,500.00	3,000.00
001-014-5-490-00	General Fuel/Chemical Sup	0	-	-	
001-014-5-520-00	Buildings & Structures	-	-	-	
001-014-5-530-00	Equipment	-	-	-	
001-014-5-550-00	Other Capital Improvements	-	-	-	
001-014-5-595-00	Depreciation Expenses	136,375.98	-	-	
001-014-5-730-48	Trans to City Prop/Eq/Reserves	35,000.00	14,000.00	14,000.00	
TOTAL EXPENSES		334,519.16	87,057.71	193,500.00	199,110.00
REVENUE OVER EXPENSES		(139,762.66)	41,522.20	130.00	450.00

City of Highland, Illinois

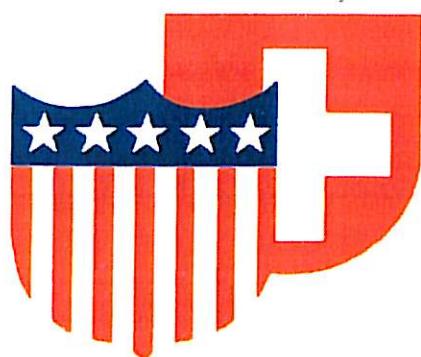
Fire Department

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Equipment 530.00								
Pumper #43	FD-001	0			400,000			400,000
						400,000		400,000
Vehicles 530.00								
Chief's vehicle	FD-002	0			15,000			15,000
						15,000		15,000
GRAND TOTAL								
					415,000			415,000

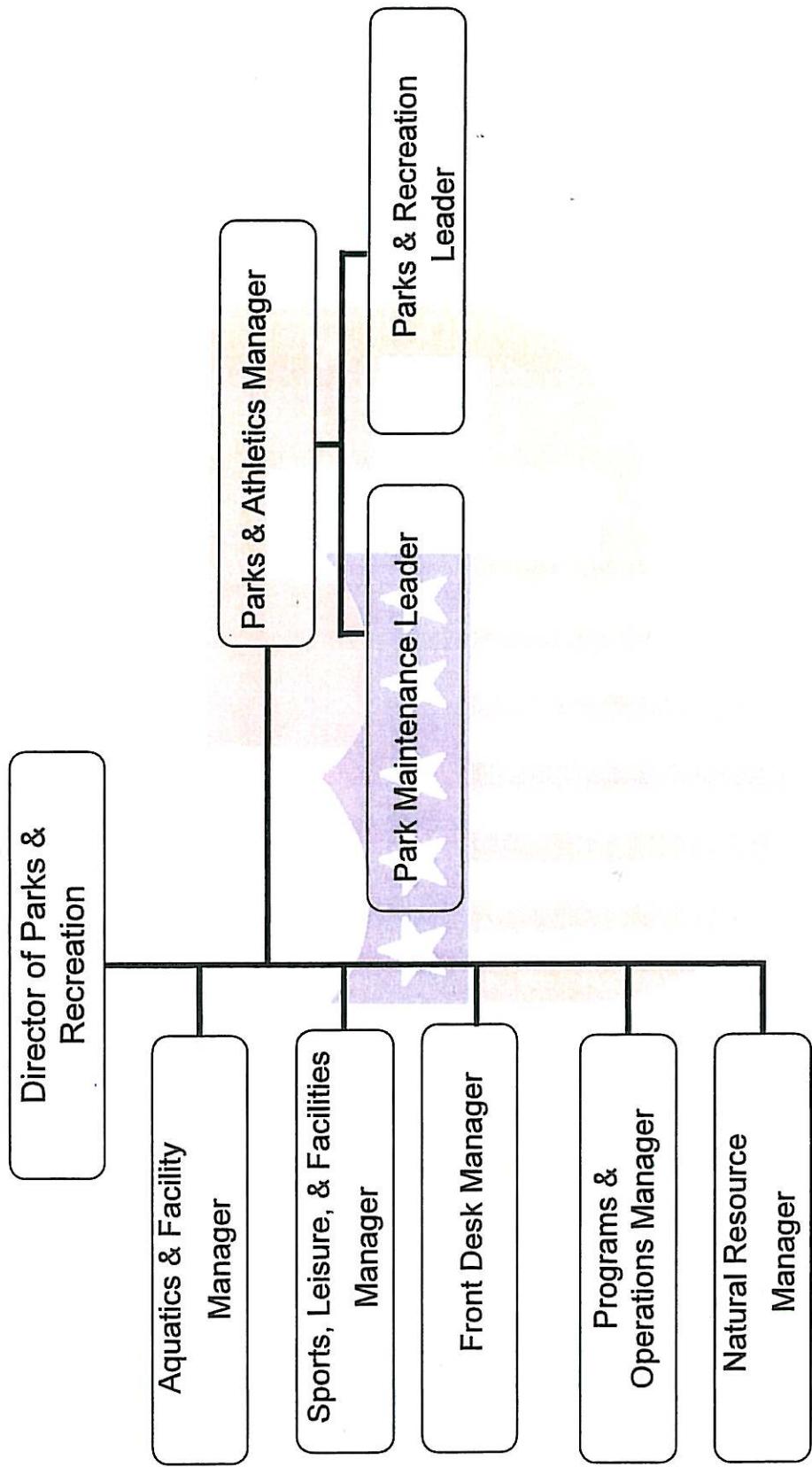
CITY OF HIGHLAND



PARKS AND RECREATION

Korte Rec Center
Parks, Cemetery, Community Bldg
Outdoor Swimming Pool

Parks & Recreation





HIGHLAND

PARKS & RECREATION... The FUN Theory!

Mark Rosen, Director of Parks & Recreation

2011-2012 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Attempt to not exceed more than a 2% increase in Operations & Maintenance budget.
- Work to lower the percentage of revenue dedicated to Operations & Maintenance by 2% in the KRC budget from fiscal budget 2009-2010.
- Reduce utility and labor costs at outdoor pool by a minimum of 5%.

Major Initiatives

- Expand the marina to generate revenue from leases and boat stickers.
- Enter into a lease agreement for limited cardio equipment in order to reduce costs associated with purchasing two new pieces annually and repairs.
- Work on presenting a more balanced Cemetery Budget.

Budget Highlights and Goals – Parks & Recreation

The Parks & Recreation Department's mission statement outlines our role for the City and continues to work at creating the area's best community. We have experienced many successes this year and prosper from the support of the City Council, staff, our citizens and generosity of individuals and organizations donating funds.

The department has maintained our current full-time staff of nine (9) and approximately 130 part-time and seasonal employees over the past year. I believe that this can be credited to the manner in which the entire department operates in a feasible manner and works together to reduce spending every chance we get. We have continued to maintain all of our facilities, expand programs and services, and are currently on target to exceed last calendar year's total attendance at the Korte Recreation Center.

Below are major accomplishments completed this year:

- Bargetzi Dam renovation
- Assisted in overseeing the completion of livestock ponds
- Installed the first phase of the Silver Lake Marina
- Installed a disc golf course
- Implemented the "Young at Heart" senior citizen program
- Completed replacing the drain covers as mandated by the Virginia-Graeme Baker Act
- Resurfaced the KRC pool deck
- Increased the number and variety of family and youth programs
- Experienced increases in Outdoor Pool revenue

These accomplishments are measurable and obvious, but contrary to those departments that have little or even less daily public contact, I am most proud of the measurements that are not able to be recorded. Such examples include, but are not limited to; providing a positive reflection of our community to our citizens and guests, teaching lifesaving skills such as swimming lessons, hosting programs and events that are affordable with high quality service, providing supplemental incomes to families that work part-time for the department and being able to offer a wide range of programs for many different interests.

The department continually challenges staff to exceed expectations and realize the importance of living healthy lives and promoting the City through our services.

KORTE REC CENTER						
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue						
Daily Admission Passes	\$ 100,000 \$ 398,500	\$ 100,000 \$ 409,250	\$ 103,000 \$ 417,435	\$ 106,090 \$ 425,784	\$ 109,273 \$ 434,299	\$ 112,551 \$ 442,985
Concessions / Vending Facility Rental	16,000 10,000	20,200 8,000	20,604 8,160	21,016 8,323	21,436 8,490	21,865 8,659
League / Program Registration Party Packages	50,000 55,000	65,200 60,500	67,156 61,710	69,171 62,944	71,246 64,203	73,383 65,487
Sales - Contracted Trainers Grants	12,078 -	9,000 16,000	9,180 16,320	9,364 16,646	9,551 16,979	9,742 17,319
Administration Fees Misc Revenues	27,000 32,216	29,000 27,500	29,580 28,050	30,172 28,611	30,775 29,183	31,391 29,767
Total Revenues Projected	\$ 700,794	\$ 744,650	\$ 761,195	\$ 778,120	\$ 795,435	\$ 813,149
Revenue Allocation:						
Operating & Maintenance Allocation Capital Expenditures Allocation Cash Reserve & Equip Repl Allocation	85% 10% 5%	595,675 70,079 35,040	632,953 74,465 37,233	647,016 76,120 38,060	661,402 77,812 38,906	676,120 79,544 39,772
Operating & Maintenance:						
Personnel Professional Contractual Supplies	\$ 392,450 \$ 750 \$ 242,400 \$ 74,700	\$ 381,200 \$ 750 \$ 255,300 \$ 63,300	\$ 388,824 \$ 773 \$ 262,959 \$ 65,199	\$ 396,600 \$ 796 \$ 270,848 \$ 67,155	\$ 404,532 \$ 820 \$ 278,973 \$ 69,170	\$ 412,623 \$ 844 \$ 287,342 \$ 71,245
Total O&M Projected	\$ 710,300	\$ 700,550	\$ 717,755	\$ 735,399	\$ 753,495	\$ 772,054
Equipment Reserve Transfer In-Minor Eq 85% Revenue Allocation - O&M	595,675	632,953	647,016	661,402	676,120	691,177
O&M Excess (Deficit) vs 85 % allocation	\$ (114,625)	\$ (67,598)	\$ (70,739)	\$ (73,997)	\$ (77,375)	\$ (80,877)
Capital Projection						
Capital Reserve Transfer In from 004 Revenue Allocation - Capital Debt Service Transfer In Debt Service Bond Payment	- 0 70,079 453,500	35,000 74,465 76,120 448,775	18,000 0 77,812 449,770	75,000 34,000 79,544 453,985	0 81,315 452,404 454,954	0 81,315 452,404 454,954
Capital Funding Excess (Deficit) vs 10% allocation	\$ 70,079	\$ 39,440	\$ 58,120	\$ 77,812	\$ 38,544	\$ 81,315
Transfer to Reserves 004 3% Revenue Allocation - Equip Repl 2% Revenue Allocation - Cash Reserve	9,000 21,024 14,016	9,000 22,340 14,893	25,000 22,836 15,224	42,000 23,344 15,562	0 23,863 15,909	41,000 24,394 16,263
Cash Reserve Excess (Deficit)	\$ (26,040)	\$ (28,233)	\$ (13,060)	\$ 3,094	\$ (39,772)	\$ 343
Cash Expenditures Transfers Out	1,163,800 9,000	1,184,350 9,000	1,185,525 25,000	1,189,384 42,000	1,280,899 0	1,227,008 41,000
Total Expenditures & Transfers Projected	\$ 1,172,800	\$ 1,193,350	\$ 1,210,525	\$ 1,231,384	\$ 1,280,899	\$ 1,268,008
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (18,506)	\$ 75	\$ 441	\$ 722	\$ 941	\$ 95
KORTE REC CENTER'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 95% Actual Revenue Dedicated to O&M	101.4%	94.1%	94.3%	94.5%	94.7%	94.9%
Revenue Dedicated to Personnel Costs will not exceed 56% Actual Revenue Dedicated to Personnel Costs	56.0%	51.2%	51.1%	51.0%	50.9%	50.7%
O&M per Member will not exceed Revenue per Member						
Actual Revenue per Member	\$183.36	\$194.83				
Actual O&M Cost per Member	\$185.85	\$183.29				
Members (Estimated)	3,822	3,822				

KORTE RECREATION CENTER

Account Number	Description	YTD Actual			Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	
009-009-4-341-09	Admin Rev-Frm 016 & 503	27,000.00	13,500.00	27,000.00	29,000.00
009-009-4-347-10	Daily Admission	110,585.75	41,335.64	100,000.00	100,000.00
009-009-4-347-21	Rec Annual Passes	418,919.33	177,921.01	390,000.00	400,800.00
009-009-4-347-22	Rec Value Card Passes	10,047.00	3,450.56	8,500.00	8,450.00
009-009-4-347-40	Concessions	20,027.33	7,999.66	16,000.00	20,200.00
009-009-4-347-77	Facility Rental	9,505.06	3,020.00	10,000.00	8,000.00
009-009-4-347-78	League/Prog.Registration \$	58,199.95	33,632.73	50,000.00	65,200.00
009-009-4-347-79	Rec Party Packages	61,985.01	23,436.00	55,000.00	60,500.00
009-009-4-347-80	Child Care Fees	7,617.75	3,511.50	7,000.00	7,500.00
009-009-4-347-85	Sales-Soda Vending Machine	4,016.00	935.00	3,200.00	3,200.00
009-009-4-347-86	Sales-Retail	1,340.00	505.00	1,400.00	1,300.00
009-009-4-347-87	Sales-Contracted Trainers	15,106.50	3,670.00	12,078.00	9,000.00
009-009-4-347-88	Advertising Sales	-	-	-	-
009-009-4-371-10	Misc Revenue	4,354.93	4,197.52	3,816.00	4,000.00
009-009-4-371-14	Memorials / Bequests	-	-	-	-
009-009-4-371-15	Grants	-	-	-	16,000.00 PEP Grant/IMEA energy subsidy
009-009-4-371-20	Credit Card Discounts/Fees	(6,075.32)	(3,115.38)	(5,200.00)	(5,400.00)
009-009-4-371-40	Donations	570.00	215.00	-	5,400.00 HACF donation-slide
009-009-4-371-50	Comm Foundation Contribut.	21,600.00	8,600.00	22,000.00	11,500.00
009-009-4-381-10	From General Admin Fund	458,100.00	360,000.00	453,500.00	448,775.00
009-009-4-381-21	From City Prop/Eq/Reserves	-	-	-	-
TOTAL REVENUE		1,222,899.29	682,814.24	1,154,294.00	1,193,425.00
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009-009-5-110-00	Regular Salaries	359,558.89	180,057.87	375,600.00	370,000.00
009-009-5-120-00	Overtime	1,319.24	557.86	1,700.00	1,200.00
009-009-5-130-00	Benefits - Health & Life	9,021.58	4,487.64	12,650.00	10,000.00
009-009-5-131-00	Benefits - Other	-	-	2,500.00	-
009-009-5-140-00	Benefit Social Sec/Medicare	1,412.91	267.36	-	-
009-009-5-150-00	Benefit IMRF	622.75	318.14	-	-
009-009-5-160-00	Unemployment Ins	-	-	-	-
009-009-5-220-00	Legal / Attorney Fees	1,194.00	58.00	250.00	250.00
009-009-5-240-00	Training And Travel	1,131.64	320.00	500.00	500.00
009-009-5-310-00	Telephone / Communications	5,563.34	2,417.45	3,600.00	4,800.00
009-009-5-320-00	Postage	1,005.04	1,904.69	2,000.00	2,200.00
009-009-5-330-00	Utilities	134,496.09	64,910.40	124,000.00	122,000.00
009-009-5-340-00	Rentals And Leases	20.00	20.00	500.00	11,300.00 Lease cardio equipment
009-009-5-350-00	Insurance	13,961.20	-	10,100.00	11,600.00
009-009-5-360-00	Equipment Maint And Repair	12,444.62	4,554.68	17,500.00	17,500.00 Efficiency lighting
009-009-5-360-10	Vehicle Maint/Repair	-	-	100.00	100.00
009-009-5-370-00	Transportation Reimburse	-	-	21,000.00	Incl KRC canopy repairs
009-009-5-380-00	Building Maintenance	23,637.67	8,733.19	18,000.00	21,000.00
009-009-5-380-01	Custodial Services	36,921.95	15,725.40	37,000.00	37,500.00
009-009-5-390-00	Other Contractual Services	11,087.02	7,050.75	12,000.00	12,000.00
009-009-5-390-09	Contracted Trainers	12,333.40	4,152.61	10,000.00	8,000.00
009-009-5-390-33	Marketing	4,408.11	1,792.96	3,800.00	3,500.00
009-009-5-390-50	Contractual/Technological	3,524.77	2,414.43	3,800.00	3,800.00
009-009-5-410-00	Office Supplies	1,501.71	608.04	1,500.00	1,500.00
009-009-5-420-00	Fuels For Vehicles/Equip	-	-	-	-
009-009-5-430-00	Operating Supplies	28,241.58	12,088.58	18,000.00	16,000.00
009-009-5-430-50	Retail/Concession Supplies	24,516.01	8,073.18	18,000.00	17,300.00
009-009-5-440-00	Safety & Uniform Supplies	1,946.02	1,962.55	1,200.00	1,300.00
009-009-5-450-00	Maint/Repair Supplies	9,338.98	6,245.55	10,000.00	12,000.00
009-009-5-450-01	Custodial Supplies	394.32	-	2,000.00	1,200.00
009-009-5-470-00	Minor Equipment	12,401.98	1,716.03	19,000.00	9,000.00 Less for purchasing new cardio
009-009-5-490-00	General Fuel/Chemical Sup	5,847.55	339.16	5,000.00	5,000.00
009-009-5-520-00	Buildings	-	-	20,000.00	Variable Frequency Drives
009-009-5-530-00	Equipment	-	52,797.00	15,000.00	Water Slide Repairs
009-009-5-550-00	Other Capital Improvements	249,274.52	-	-	-
009-009-5-595-00	Depreciation Expenses	-	-	300,000.00	305,000.00
009-009-5-610-00	Principal Payments	-	300,000.00	153,000.00	143,300.00
009-009-5-620-00	Interest Payments	160,896.67	78,727.50	-	500.00
009-009-5-630-00	Other Debt Services	500.00	-	500.00	-
009-009-5-640-00	Amortization	52,647.00	-	-	9,000.00
009-009-5-730-48	Trans for City Prop/Eq/Reserve	-	-	-	-
009-009-5-810-00	Bad Debt	-	-	-	-
TOTAL EXPENSES		1,181,170.57	762,301.02	1,163,800.00	1,193,350.00
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REVENUE OVER EXPENSES					
41,728.72					
(79,486.78)					
(9,506.00)					
75.00					

City of Highland, Illinois
Parks and Rec - Korte Rec Center
 '11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Buildings/Structures 520.00								
Water Slide Paint/Repairs	KRC-003	n/a		15,000				15,000
Window Replacement	KRC-004	n/a			18,000			18,000
Buildings/Structures 520.00 Total			15,000	18,000				33,000
Eng. for Capital 505.00								
KRC Expansion	KRC-009	n/a				75,000		75,000
Eng. for Capital 505.00 Total						75,000		75,000
Equipment 530.00								
VFD - Pool Pumps	KRC-002	n/a		20,000				20,000
Equipment 530.00 Total				20,000				20,000
Minor Equipment 470.00								
Fitness Equipment	KRC-001	2	6,000	6,000	6,000	6,000		24,000
Replace Floor-walking track	KRC-006	4		8,000				8,000
Minor Equipment 470.00 Total			6,000	14,000	6,000	6,000		32,000
GRAND TOTAL			41,000	32,000	6,000	81,000		160,000

PARKS AND PROGRAMS						
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue						
Property / Replacement Tax	\$ 423,786	\$ 396,800	\$ 400,768	\$ 404,776	\$ 408,823	\$ 412,912
Donations	16,000	1,000	1,000	1,000	1,000	1,000
League Programs / Registration	18,000	26,000	26,520	27,050	27,591	28,143
Concessions	24,000	24,000	24,480	24,970	25,469	25,978
Duckblinds	22,000	26,000	26,520	27,050	27,591	28,143
Misc Revenues	41,400	98,600	98,600	98,600	98,600	98,600
Operating Transfer In	300,000	300,000	300,000	300,000	300,000	300,000
Operating Transfers In-Soc Sec, Medi, IMRF						
Total Revenues Projected	845,186	872,400	877,888	883,446	889,075	894,777
Revenue Allocation:						
Operating & Maintenance Allocation	85%	718,408	741,540	746,205	750,929	755,714
Capital Expenditures Allocation	10%	84,519	87,240	87,789	88,345	88,908
Cash Reserve & Equip Repl Allocation	5%	42,259	43,620	43,894	44,172	44,454
Operating & Maintenance:						
Personnel		386,280	385,800	397,374	409,295	421,574
Professional		32,150	33,750	34,763	35,805	36,880
Contractual		213,450	213,150	219,545	226,131	232,915
Supplies		136,300	136,300	140,389	144,601	148,939
Total O&M Projected	768,180	769,000	792,070	815,832	840,307	865,516
Equipment Reserve Transfer In-Minor Eq						
85% Revenue Allocation - O&M		718,408	741,540	746,205	750,929	755,714
O&M Excess (Deficit) vs 85 % allocation		(49,772)	(27,460)	(45,865)	(64,903)	(104,956)
Capital Projection		77,900	100,400	117,400	99,400	347,400
Capital Grant						50,000
Capital Reserve Transfer In from 004		0	0	14,000	0	0
Revenue Allocation - Capital		84,519	87,240	87,789	88,345	88,908
Capital Funding Excess (Deficit) vs 10% allocation		6,619	(13,160)	(15,611)	(11,055)	(258,492)
Transfer to Reserves 004	\$ -	\$ 3,000				
3% Revenue Allocation - Equip Repl	\$ 25,356	\$ 26,172	\$ 26,337	\$ 26,503	\$ 26,672	\$ 26,843
2% Revenue Allocation - Cash Reserve	\$ 16,904	\$ 17,448	\$ 17,558	\$ 17,669	\$ 17,782	\$ 17,896
Cash Reserve Excess (Deficit)	\$ (42,259)	\$ (40,620)	\$ (43,894)	\$ (44,172)	\$ (44,454)	\$ (44,739)
Cash Expenditures		846,080	869,400	909,470	915,232	1,187,707
Transfers Out		0	3,000	0	0	0
Total Expenditures & Transfers Projected	846,080	872,400	909,470	915,232	1,187,707	915,516
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (894)	\$ -	\$ (17,582)	\$ (31,786)	\$ (298,632)	\$ (20,740)

PARKS AND PROGRAM'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	90.9%	88.1%	90.2%	92.3%	94.5%	96.7%
Property Tax as a Percentage of Revenue will not exceed 45%						
Actual Property Tax / Revenue	46.6%	42.4%				
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	45.7%	44.2%	45.3%	46.3%	47.4%	48.5%

PARKS, PROGRAMS, AND COMMUNITY BUILDING

Account Number	Description	YTD Actual			Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	
009-016-4-311-53	Prop Tx-Playground & Rec	166,951.59	130,214.02	164,100.00	164,400.00 Was \$171,600
009-016-4-311-54	Prop Tax-Community Bldg	139,125.38	108,513.17	164,100.00	137,010.00 Was \$143,010
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	44,335.73	35,737.25	43,780.00	45,840.00
009-016-4-311-58	Prop Tax-Comfort Station	22,446.61	17,651.32	21,530.00	22,450.00
009-016-4-312-53	Repl Tax-Playground & Rec	12,779.28	8,281.02	14,270.00	13,000.00
009-016-4-312-54	Repl Tax-Community Bldg	9,668.70	6,265.36	10,796.00	9,700.00
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	3,110.58	2,015.67	3,473.00	3,100.00
009-016-4-312-58	Repl Tax-Comfort Station	1,555.29	1,007.84	1,737.00	1,500.00
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	150,000.00	300,000.00	300,000.00
009-016-4-321-60	Duckblinds-Boat Lic-Docks	26,466.50	14,197.00	22,000.00	26,000.00
009-016-4-345-10	Grave Opening Fee	-	-	-	-
009-016-4-347-40	Concessions	22,353.94	20,628.29	24,000.00	24,000.00
009-016-4-347-50	Weinheimer Trust Fund	14,827.94	7,115.94	-	14,000.00
009-016-4-347-71	Misc. Tree Commission	1,172.25	-	100.00	-
009-016-4-347-75	Admission Fees	1,065.73	897.00	500.00	5,000.00 Was \$1,000
009-016-4-347-77	Facility Rental	8,194.78	9,133.17	7,000.00	14,500.00 includes church rental Was \$12,000
009-016-4-347-78	League/Frog/Registration S	17,019.50	14,780.98	18,000.00	18,000.00 Was \$17,000
009-016-4-347-85	Sales-Soda Vending Machine	3,414.77	495.80	2,800.00	4,100.00 Was \$3,400
009-016-4-361-10	Interest Income	11,622.77	5,834.47	-	13,000.00 Was \$10,000
009-016-4-371-10	Misc Revenue	5,714.43	4,169.65	3,000.00	5,000.00
009-016-4-371-15	Grants	38,199.30	26,368.05	28,000.00	43,000.00 \$20,000 for Sursee Trail
009-016-4-371-41	Donation-Parks And Program	3,805.00	1,690.00	18,000.00	1,000.00
009-016-4-371-66	Community Programs & Trips Rev	-	2,859.10	15,000.00	8,000.00
009-016-4-381-10	From General Admin Fund	-	-	-	-
009-016-4-381-21	From City Prop/Eq/Reserves	50,000.00	-	-	-
009-016-4-381-35	From Cemetery Land Repl.	-	-	-	-
009-016-4-381-39	From Cem Brd Of Mgrs	-	-	-	-
009-016-4-381-53	From City Prop Res/Tree Comm	-	-	-	-
TOTAL REVENUE		904,130.67	567,855.10	B60,186.00	872,400.00
009-016-5-110-00	Regular Salaries	300,029.71	171,233.81	337,000.00	344,000.00
009-016-5-120-00	Overtime	10,487.03	5,806.44	10,500.00	10,800.00
009-016-5-130-00	Benefits - Health & Life	25,869.04	13,146.07	35,680.00	29,500.00
009-016-5-131-00	Benefits - Other	3,076.10	-	3,100.00	1,500.00
009-016-5-160-00	Unemployment Ins	-	-	-	-
009-016-5-170-00	Salary/Car Allowance	-	-	-	-
009-016-5-210-00	Auditing	250.00	250.00	250.00	250.00
009-016-5-220-00	Legal / Attorney Fees	5,488.98	2,529.04	3,900.00	4,000.00
009-016-5-230-00	Engineering / Consulting	6,150.00	16,405.40	4,000.00	4,000.00
009-016-5-240-00	Training And Travel	943.00	284.50	2,000.00	1,500.00
009-016-5-250-09	Admin Fees To KRC	21,996.00	10,998.00	22,000.00	24,000.00
009-016-5-310-00	Telephone / Communications	6,012.78	3,038.15	6,300.00	6,300.00
009-016-5-320-00	Postage	138.15	190.48	300.00	300.00
009-016-5-330-00	Utilities	50,267.16	29,631.16	55,000.00	55,000.00
009-016-5-340-00	Rentals And Leases	20,580.00	2,283.50	18,500.00	19,000.00 For mowers, paid in March
009-016-5-350-00	Insurance	13,485.71	-	11,000.00	16,150.00
009-016-5-360-00	Equipment Maint And Repair	8,086.13	3,429.42	7,300.00	7,300.00
009-016-5-360-10	Vehicle Maint/Repair	2,084.00	1,524.48	3,300.00	2,500.00
009-016-5-370-00	Transportation Reimburse	-	-	250.00	200.00
009-016-5-380-00	Building Maintenance	31,340.14	2,092.26	22,000.00	15,000.00
009-016-5-390-00	Other Contractual Services	44,978.83	8,975.49	32,000.00	25,000.00
009-016-5-380-09	Contracted Trainers	-	-	-	-
009-016-5-390-22	Trees-Contracted Work	2,681.10	2,097.00	2,500.00	2,500.00
009-016-5-390-33	Marketing	2,421.75	1,733.18	2,100.00	2,200.00
009-016-5-390-50	Contractual/Technological	3,180.87	1,971.05	2,500.00	3,000.00
009-016-5-390-57	Contractual Serv-Muni Band	38,168.18	34,063.55	41,000.00	41,000.00
009-016-5-390-58	Peanut Butter & Jam Expense	5,878.22	6,527.56	6,100.00	6,700.00
009-016-5-390-65	Services - Senior Citizens	1,740.79	374.06	3,300.00	3,000.00
009-016-5-390-86	Community Program & Trips Exp	-	6,424.46	15,000.00	8,000.00
009-016-5-410-00	Office Supplies	516.18	231.65	900.00	600.00
009-016-5-420-00	Fuels For Vehicles/Equip	15,879.66	12,665.80	18,000.00	22,000.00 Additional mowing duties on peripheral
009-016-5-430-00	Operating Supplies	23,111.42	24,219.80	27,500.00	27,500.00
009-016-5-430-22	Trees-Purchase&Supplies	-	-	3,500.00	2,800.00
009-016-5-430-50	Retail/Concession Supplies	21,127.81	12,186.90	22,000.00	20,000.00
009-016-5-440-00	Safety & Uniform Supplies	1,798.86	543.50	3,000.00	2,000.00
009-016-5-450-00	Maint/Repair Supplies	33,033.08	12,119.88	25,000.00	25,000.00
009-016-5-460-00	Vehicle Maint Supplies	1,660.65	331.80	1,500.00	800.00
009-016-5-470-00	Minor Equipment	18,853.18	31,257.30	27,300.00	28,000.00 purchase golf cart and boat docks
009-016-5-490-00	General,Fuel/Chemical Sup	7,201.06	4,502.36	7,600.00	7,600.00
009-016-5-505-00	Engineering For Capital	-	5,658.94	-	-
009-016-5-510-00	Land	-	-	-	-
009-016-5-520-00	Buildings & Structures	-	-	22,800.00	21,400.00 Comfort Station-Wirz #3
009-016-5-530-00	Equipment	-	-	-	15,000.00 Truck
009-016-5-550-00	Other Capital Improvements	-	39,100.00	55,000.00	64,000.00 Repave section of Glik Park Trail
009-016-5-550-24	50 / 50 Program	-	-	-	-
009-016-5-550-65	Other Impr-Senior Citizens	-	-	-	-
009-016-5-595-00	Depreciation Expenses	-	-	-	-
009-016-5-730-01	Transfer To Fixed Assets	-	-	-	-
009-016-5-730-48	Trans To City Prop/Eq/Reserves	50,000.00	-	-	3,000.00 Was \$5,000
009-016-5-810-00	Bad Debt	-	-	-	-
TOTAL EXPENSES		778,533.57	468,026.99	861,080.00	872,400.00
REVENUE OVER EXPENSES		125,597.10	99,828.11	(894.00)	-

City of Highland, Illinois
Parks and Rec - Parks, Programs, Community Bldg
 '11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Buildings/Structures 520.00								
Park Restrooms	PCC-003	3	21,400	22,400	22,400	22,400		88,600
Weinheimer Gym Ceiling	PCC-010	2		50,000				50,000
Buildings/Structures 520.00 Total			21,400	72,400	22,400	22,400		138,600
Equipment 530.00								
Spindler Trail Lighting	PCC-015	3		25,000	25,000			50,000
Equipment 530.00 Total				25,000	25,000			50,000
Land 510.00								
Land Purchase - Parks	PCC-004	3				175,000		175,000
Land 510.00 Total						175,000		175,000
Maint/ Repair Supp. 450.00								
Play Surface	PCC-002	3	7,000	5,000	4,000	3,000	3,000	22,000
Trail Maintenance	PCC-011	n/a	4,000	4,000	4,000	4,000		16,000
Maint/ Repair Supp. 450.00 Total			11,000	9,000	8,000	7,000	3,000	38,000
Other Capital Improv 550.00								
Parking Lot	PCC-001	2				120,000		120,000
Sursee Trail System	PCC-005	3	20,000	20,000	30,000	30,000	30,000	130,000
Repave Trail	PCC-016	n/a	44,000					44,000
Other Capital Improv 550.00 Total			64,000	20,000	30,000	150,000	30,000	294,000
Vehicles 530.00								
Vehicle	PCC-008	2	15,000		22,000		20,000	57,000
Vehicles 530.00 Total			15,000		22,000		20,000	57,000
GRAND TOTAL			111,400	126,400	107,400	354,400	53,000	752,600

SWIMMING POOL							
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
CATV Franchise Fee	\$ 95,500	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
Daily Admission	17,775	19,500	19,500	19,500	19,500	19,500	19,500
Season Passes	19,350	18,700	18,700	18,700	18,700	18,700	18,700
Lesson Fees	19,350	20,000	20,000	20,000	20,000	20,000	20,000
Concessions	11,750	12,600	12,600	12,600	12,600	12,600	12,600
Facility Rental	1,700	2,400	2,400	2,400	2,400	2,400	2,400
Misc. Revenue	0	400	400	400	400	400	400
Total Revenues Projected	\$ 165,425	\$ 175,600					
Revenue Allocation:							
Operating & Maintenance Allocation	85%	140,611	149,260	149,260	149,260	149,260	149,260
Capital Expenditures Allocation	10%	16,543	17,560	17,560	17,560	17,560	17,560
Cash Reserve & Equip Repl Allocation	5%	8,271	8,780	8,780	8,780	8,780	8,780
Operating & Maintenance:							
Personnel	\$ 74,610	\$ 72,523	\$ 74,699	\$ 76,940	\$ 79,248	\$ 81,625	
Professional	7,000	7,010	7,220	7,437	7,660	7,890	
Contractual	20,850	19,520	20,106	20,709	21,330	21,970	
Supplies	26,900	27,300	28,119	28,963	29,831	30,726	
Total O&M Projected	\$ 129,360	\$ 126,353	\$ 130,144	\$ 134,048	\$ 138,069	\$ 142,211	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	140,611	149,260	149,260	149,260	149,260	149,260	
O&M Excess (Deficit) vs 85 % allocation	\$ 11,251	\$ 22,907	\$ 19,116	\$ 15,212	\$ 11,191	\$ 7,049	
Capital Projection	120,000	0	25,000	0	0	0	0
Capital Reserve Transfer In from 004	84,000	0	0	0	0	0	
Revenue Allocation - Capital	16,543	17,560	17,560	17,560	17,560	17,560	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (19,458)	\$ 17,560	\$ (7,440)	\$ 17,560	\$ 17,560	\$ 17,560	
Transfer to Reserves 004	0	49,000	20,000	41,000	37,000	33,000	
3% Revenue Allocation - Equip Repl	4,963	5,268	5,268	5,268	5,268	5,268	
2% Revenue Allocation - Cash Reserve	3,309	3,512	3,512	3,512	3,512	3,512	
Cash Reserve Excess (Deficit)	\$ (8,271)	\$ 40,220	\$ 11,220	\$ 32,220	\$ 28,220	\$ 24,220	
Cash Expenditures	249,360	126,353	155,144	134,048	138,069	142,211	
Transfers Out	0	49,000	20,000	41,000	37,000	33,000	
Total Expenditures & Transfers Projected	\$ 249,360	\$ 175,353	\$ 175,144	\$ 175,048	\$ 175,069	\$ 175,211	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 65	\$ 247	\$ 456	\$ 552	\$ 531	\$ 389	
SWIMMING POOL'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 80%							
Actual Revenue Dedicated to O&M	78.2%	72.0%	74.1%	76.3%	78.6%	81.0%	
Revenue Dedicated to Personnel Costs will not exceed 50%							
Actual Revenue Dedicated to Personnel Costs	45.1%	41.3%	42.5%	43.8%	45.1%	46.5%	
Operating Cost (Less Personnel) will not exceed \$700 per day							
Actual Operating Cost (Less Personnel)/Day	\$547.50	\$538.30	\$554.45	\$571.08	\$588.21	\$605.86	
Days Open	100	100	100	100	100	100	

PARKS - OUTDOOR POOL

Account Number	Description	YTD Actual			Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	
009-503-4-321-20	Calv Franchise	102,226.63	55,865.10	95,500.00	102,000.00
009-503-4-347-10	Daily Admission	17,774.10	21,397.30	17,775.00	19,500.00
009-503-4-347-20	Season Passes	19,354.66	18,080.26	19,350.00	18,700.00
009-503-4-347-30	Lesson Fees	19,351.74	20,618.47	19,350.00	20,000.00
009-503-4-347-40	Concessions	11,747.58	13,601.14	11,750.00	12,600.00
009-503-4-347-77	Facility Rental	1,782.00	3,017.95	1,700.00	2,400.00
009-503-4-371-10	Misc Revenue	316.00	544.00		400.00
009-503-4-371-15	Grants	-	-		
009-503-4-381-21	From City Prop/Eq/Reserves	22,000.00	84,000.00	84,000.00	unsure about filter date
TOTAL REVENUE		194,552.71	217,134.22	249,425.00	175,600.00
009-503-5-110-00	Regular Salaries	61,402.96	67,912.11	73,000.00	71,100.00
009-503-5-120-00	Overtime	-	204.34	500.00	200.00
009-503-5-130-00	Benefits - Health & Life	1,090.50	555.89	1,110.00	1,223.00
009-503-5-131-00	Benefits - Other	-	-		-
009-503-5-160-00	Unemployment Ins	-	-		
009-503-5-230-00	Engineering / Consulting	-	-		
009-503-5-240-00	Training And Travel	1,026.00	274.60	2,000.00	2,000.00
009-503-5-250-00	Admin Exp To General Admin	-	-		
009-503-5-250-09	Admin Fees To KRC	5,004.00	2,502.00	5,000.00	5,010.00
009-503-5-310-00	Telephone / Communications	362.50	163.36	400.00	400.00
009-503-5-320-00	Postage	-	-	50.00	50.00
009-503-5-330-00	Utilities	4,975.88	4,963.75	5,000.00	6,000.00
009-503-5-340-00	Rentals and Leases	92.95	-	100.00	100.00
009-503-5-350-00	Insurance	-	-	100.00	570.00
009-503-5-360-00	Equipment Maint And Repair	586.54	235.57	1,500.00	1,500.00
009-503-5-370-00	Transportation Reimburse	-	-	100.00	100.00
009-503-5-380-00	Building Maintenance	687.02	6,827.09	4,000.00	4,000.00
009-503-5-390-00	Other Contractual Services	6,690.45	1,228.93	8,000.00	5,000.00
009-503-5-390-33	Marketing	1,475.31	1,180.95	1,300.00	1,500.00
009-503-5-390-50	Contractual/Technological	-	-	300.00	300.00
009-503-5-410-00	Office Supplies	58.34	-	200.00	200.00
009-503-5-430-00	Operating Supplies	2,944.54	2,999.08	3,000.00	3,100.00
009-503-5-430-50	Retail/Concession Supplies	5,748.49	7,294.44	6,800.00	7,000.00
009-503-5-440-00	Safety & Uniform Supplies	1,442.87	2,697.05	1,400.00	2,000.00
009-503-5-450-00	Maint/Repair Supplies	677.34	560.80	1,000.00	1,000.00
009-503-5-470-00	Minor Equipment	2,620.75	1,734.66	3,000.00	3,000.00
009-503-5-490-00	General Fuel/Chemical Sup	11,544.00	9,463.19	11,500.00	11,000.00
009-503-5-520-00	Buildings & Structures	-	-		
009-503-5-530-00	Equipment	-	-	120,000.00	may need to move filter
009-503-5-550-00	Other Capital Improvements	-	-		
009-503-5-595-00	Depreciation Expenses	-	-		
009-503-5-730-48	Trans To City Prop/Eq/Reserves	84,000.00	-		49,000.00
009-503-5-810-00	Bad Debt	-	-		
TOTAL EXPENSES		192,430.44	110,797.82	249,360.00	175,353.00
REVENUE OVER EXPENSES		2,122.27	106,336.40	65.00	247.00

City of Highland, Illinois
Parks and Rec - Outdoor Pool
'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Other Capital Improv 550.00								
Paint Pool Tank	00501520	4		25,000			25,000	
Other Capital Improv 550.00 Total				25,000			25,000	
GRAND TOTAL				25,000			25,000	

CEMETERY							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Grave Opening Fees	\$ 22,000	\$ 21,500	\$ 22,145	\$ 22,809	\$ 22,809	\$ 23,494	
Interest Income (Cemetery Mgr Board)	\$ 51,100	\$ 28,000	\$ 28,280	\$ 28,563	\$ 28,563	\$ 28,848	
Misc. Revenue	0	0	0	0	0	0	
Operating Transfer In	0	-	-	0	0	0	
Total Revenues Projected	\$ 73,100	\$ 49,500	\$ 50,425	\$ 51,372	\$ 51,372	\$ 52,342	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	62,135	42,075	42,861	43,666	43,666	44,491
Capital Expenditures Allocation	10%	7,310	4,950	5,043	5,137	5,137	5,234
Cash Reserve & Equip Repl Allocation	5%	3,655	2,475	2,521	2,569	2,569	2,617
Operating & Maintenance:							
Personnel	\$ 13,220	\$ 13,281	\$ 13,679	\$ 14,090	\$ 14,090	\$ 14,513	
Professional	0	0	0	0	0	0	
Contractual	15,900	17,910	18,447	19,001	19,001	19,571	
Supplies	9,700	8,150	8,395	8,646	8,646	8,906	
Total O&M Projected	\$ 38,820	\$ 39,341	\$ 40,521	\$ 41,737	\$ 41,737	\$ 42,989	
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0	
85% Revenue Allocation - O&M	62,135	42,075	42,861	43,666	43,666	44,491	
O&M Excess (Deficit) vs 85 % allocation	\$ 23,315	\$ 2,734	\$ 2,340	\$ 1,929	\$ 1,929	\$ 1,502	
Capital Projection	9,800	30,000	9,500	9,500	9,500	9,500	9,000
Capital Reserve Transfer In from 004	0	20,000	0	0	0	0	0
Revenue Allocation - Capital	7,310	4,950	5,043	5,137	5,137	5,234	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (2,490)	\$ (5,050)	\$ (4,458)	\$ (4,363)	\$ (4,363)	\$ (3,766)	
Transfer to Reserves 004	0	0	0	0	0	0	
3% Revenue Allocation - Equip Repl	2,193	1,485	1,513	1,541	1,541	1,570	
2% Revenue Allocation - Cash Reserve	1,462	990	1,009	1,027	1,027	1,047	
Cash Reserve Excess (Deficit)	\$ (3,655)	\$ (2,475)	\$ (2,521)	\$ (2,569)	\$ (2,569)	\$ (2,617)	
Cash Expenditures	48,620	69,341	50,021	51,237	51,237	51,989	
Transfers Out	0	0	0	0	0	0	
Total Expenditures & Transfers Projected	\$ 48,620	\$ 69,341	\$ 50,021	\$ 51,237	\$ 51,237	\$ 51,989	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 24,480	\$ 159	\$ 404	\$ 135	\$ 135	\$ 353	
CEMETERY'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 85%							
Actual Revenue Dedicated to O&M	53.1%	79.5%	80.4%	81.2%	81.2%	82.1%	
Revenue Dedicated to Personnel Costs will not exceed 35%							
Actual Revenue Dedicated to Personnel Costs	18.1%	33.8%	33.8%	33.8%	33.8%	33.8%	

PARKS - CEMETERY

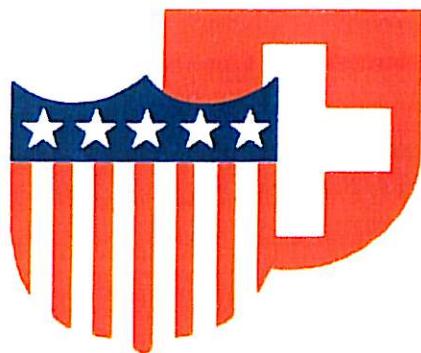
Account Number	Description	YTD Actual			Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	
009-715-4-345-10	Grave Opening Fees	21,200.00	9,400.00	22,000.00	21,500.00
009-715-4-361-10	Interest Income	-	-	-	-
009-715-4-371-10	Misc Revenue	180.00	685.91	-	-
009-715-4-381-35	Trans from Cem Land Repl	274,595.25	-	-	-
	Trans from 004 Reserve				20,000.00 From excess in FY 10-11
009-715-4-381-39	Trans from Cem Brd of Mqrs Int	-	-	51,100.00	28,000.00
TOTAL REVENUE		295,975.25	10,085.91	73,100.00	69,500.00
009-715-5-110-00	Regular Salaries	18,708.00	7,517.78	12,720.00	13,000.00
009-715-5-120-00	Overtime	141.60	-	500.00	200.00
009-715-5-130-00	Benefits - Health, Life	182.92	10.69	-	81.00
009-715-5-160-00	Unemployment Ins	-	-	-	-
009-715-5-220-00	Legal / Attorney Fees	-	30.00	-	-
009-715-5-230-00	Engineering and Consulting	-	-	-	-
009-715-5-310-00	Telephone	29.62	-	-	-
009-715-5-330-00	Utilities	1,316.52	277.50	1,000.00	600.00
009-715-5-350-00	Insurance	89.00	-	-	310.00
009-715-5-360-00	Equipment Maint / Repair	350.00	442.72	500.00	500.00
009-715-5-360-10	Vehicle Maint/Repair	36.00	-	300.00	200.00
009-715-5-380-00	Building Maintenance	2,027.00	-	600.00	300.00
009-715-5-390-00	Other Contractual Services	15,416.00	7,100.00	13,500.00	16,000.00
009-715-5-390-50	Contractual/Technological	360.00	137.31	-	-
009-715-5-420-00	Fuels for Vehicles/Equip	3,132.56	1,845.78	3,000.00	3,100.00
009-715-5-430-00	Operating Supplies	543.71	390.20	200.00	500.00
009-715-5-430-22	Tress-Purchase&Supplies	-	-	200.00	100.00
009-715-5-440-00	Uniforms/Safely Equip	-	-	100.00	100.00
009-715-5-450-00	Main/Repair Supplies	1,475.28	1,145.80	1,000.00	1,200.00
009-715-5-460-00	Vehicle Maint Supplies	44.56	40.61	200.00	150.00
009-715-5-470-00	Minor Equipment	522.96	-	-	-
009-715-5-490-00	General. Fuel/Chemical Supplies	-	438.50	5,000.00	3,000.00
009-715-5-530-00	Equipment	-	-	-	-
009-715-5-540-00	Roads	-	-	-	10,000.00
009-715-5-550-00	Improvements Other Than Bldgs	-	9,783.76	9,800.00	10,000.00 Cemetery Entrance
009-715-5-550-50	Storm Drainage Improvements	-	-	-	10,000.00
009-715-5-730-48	Transfer to City Prop 004	-	-	-	-
TOTAL EXPENSES		44,375.73	28,160.65	48,620.00	69,341.00
REVENUE OVER EXPENSES		251,599.52	(19,074.74)	24,480.00	159.00

City of Highland, Illinois
Parks and Rec - Cemetery
 '11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Lines, Roads, etc 540.00								
Cemetery Road Replacement	CEM 001	n/a	10,000	9,500	9,500	9,500	9,000	47,500
Lines, Roads, etc 540.00 Total			10,000	9,500	9,500	9,500	9,000	47,500
Other Capital Improv 550.00								
Cemetery Entrance Improvement	CEM 002	n/a	10,000					10,000
Other Capital Improv 550.00 Total			10,000					10,000
Storm Drainage 550.50								
Storm Drainage Improvements	CEM 003	n/a	10,000					10,000
Storm Drainage 550.50 Total			10,000					10,000
GRAND TOTAL			30,000	9,500	9,500	9,500	9,000	67,500

CITY OF HIGHLAND

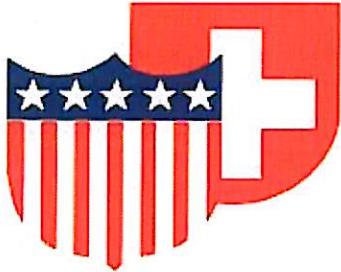


BUILDING AND
ZONING

Building and Zoning

Chief Building &
Zoning Inspector

Building Inspector



City of Highland

*Department of Community Development
Building and Zoning Division*
Kevin Limestall, Chief Building & Zoning Official

2011-2012 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 45%.
- Review and modify electric inspection fees to cover all related costs at 100%.
- Review and modify plumbing inspection fees to cover all related costs at 100%.

Major Initiatives

- Implement a program of improved customer service and the use of a customer survey program.
- Finalize the integration of Building Permit Data into the City's GIS system.
- Review fee structures and costs for providing services for the Building and Zoning Division, to include Code Enforcement and Economic Development fees. Goal is to cover 100% of the City's related costs for Building and Zoning activities.
- Explore and submit a proposal for providing detailed support for our business community through multiple electronic avenues. (Website, social networking, etc)
- Establish a citizen panel to help guide the City in the adoption of Sustainability Design and Green Building regulations.

BUILDING & ZONING							
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Sales Tax	\$ 154,000	\$ 161,000	\$ 165,830	\$ 170,805	\$ 175,929	\$ 181,207	
Income Tax	58,768	63,000	64,890	66,837	68,842	70,907	
Telecommunications Tax	29,050	26,250	27,038	27,849	28,684	29,545	
Building Permits	23,180	15,500	15,810	16,126	16,449	16,778	
Electrical Inspections	10,455	12,000	12,240	12,485	12,734	12,989	
Plumbing Inspections	9,126	13,000	13,260	13,525	13,796	14,072	
Misc Revenues	14,895	15,000	15,300	15,606	15,918	16,236	
Operating Transfer In	1,200	1,200	1,200	1,200	1,200	1,200	
Total Revenues Projected	\$ 300,674	\$ 306,950	\$ 315,568	\$ 324,432	\$ 333,552	\$ 342,934	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	255,573	260,908	268,232	275,768	283,519	291,494
Capital Expenditures Allocation	10%	30,067	30,695	31,557	32,443	33,355	34,293
Cash Reserve & Equip Repl Allocation	5%	15,034	15,348	15,778	16,222	16,678	17,147
Operating & Maintenance:							
Personnel	\$ 129,400	\$ 136,808	\$ 140,912	\$ 145,140	\$ 149,494	\$ 153,979	
Professional	21,000	24,250	24,978	25,477	25,987	26,506	
Contractual	89,900	80,800	83,224	84,888	86,586	88,318	
Supplies	7,900	8,900	9,167	9,350	9,537	9,728	
Total O&M Projected	\$ 248,200	\$ 250,758	\$ 258,281	\$ 264,855	\$ 271,604	\$ 278,531	
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0	0
85% Revenue Allocation - O&M	255,573	260,908	268,232	275,768	283,519	291,494	
O&M Excess (Deficit) vs 85 % allocation	\$ 7,373	\$ 10,150	\$ 9,952	\$ 10,912	\$ 11,915	\$ 12,963	
Capital Projection	0	0	0	20,000	0	0	0
Capital Reserve Transfer In from 004	0	0	0	0	0	0	0
Revenue Allocation - Capital	30,067	30,695	31,557	32,443	33,355	34,293	
Capital Funding Excess (Deficit) vs 10% allocation	\$ 30,067	\$ 30,695	\$ 31,557	\$ 12,443	\$ 33,355	\$ 34,293	
Transfer to Reserves 004	52,000	55,500	57,000	39,000	61,000	64,000	
3% Revenue Allocation - Equip Repl	180,404	184,170	189,341	194,659	200,131	205,760	
2% Revenue Allocation - Cash Reserve	120,270	122,780	126,227	129,773	133,421	137,173	
Cash Reserve Excess (Deficit)	\$ (248,674)	\$ (251,450)	\$ (258,568)	\$ (285,432)	\$ (272,552)	\$ (278,934)	
Cash Expenditures	248,200	250,758	258,281	284,855	271,604	278,531	
Transfers Out	\$ 52,000	\$ 55,500	\$ 57,000	\$ 39,000	\$ 61,000	\$ 64,000	
Total Expenditures & Transfers Projected	\$ 300,200	\$ 306,258	\$ 315,281	\$ 323,855	\$ 332,604	\$ 342,531	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 474	\$ 692	\$ 287	\$ 577	\$ 948	\$ 403	

BUILDING & ZONING FUND'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 85%							
Actual Revenue Dedicated to O&M	82.5%	81.7%	81.8%	81.6%	81.4%	81.2%	
Revenue Dedicated to Personnel will not exceed 45%							
Actual Revenue Dedicated to Personnel	43.0%	44.6%	44.7%	44.7%	44.8%	44.9%	
O&M per Capita will not exceed \$30							
Actual O&M per Capita	\$ 25.19	\$ 25.28	\$ 25.69	\$ 26.09	\$ 26.49	\$ 24.69	
Estimated Capita	9,854	9,919	10,053	10,153	10,254	11,279	

BUILDING & ZONING

Account Number	Description	YTD Actual			Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	
001-013-4-313-10	Sales Tax	157,015.16	82,070.62	154,000.00	161,000.00
001-013-4-315-10	State Income Tax	38,959.61	32,325.66	58,768.00	63,000.00
001-013-4-321-11	Simplified Muni Telecom Tx	28,884.22	13,546.51	29,050.00	26,250.00
001-013-4-321-70	Permits-Bldgs/Access Bldg	19,798.40	4,842.08	23,180.00	15,500.00
001-013-4-321-71	Building Plan Review	-	-	-	have to pay for inspector even when fees are waived
001-013-4-342-12	B&Z Misc. Plans Reviews	765.61	1,652.96	1,175.00	2,500.00
001-013-4-342-13	B&Z-Electrical Inspect Fee	10,931.95	2,050.00	10,455.00	12,000.00
001-013-4-342-14	B&Z-Plumbing Inspect Fee	8,890.50	2,020.00	9,126.00	13,000.00
001-013-4-342-15	B&Z-Razon/Spec.Use/Varianc	3,325.00	875.00	2,850.00	2,500.00
001-013-4-342-16	B&Z-Rental Prop Insp/Reg.	-	-	-	-
001-013-4-342-17	B&Z-Demolition Revenue	-	-	-	-
001-013-4-342-18	B&Z-Occupancy Permits	9,965.00	3,915.00	10,870.00	10,000.00
001-013-4-381-19	From Comm Dev Fd	-	-	-	-
001-013-4-381-63	From Fire Dept-Assist	1,200.00	1,200.00	1,200.00	1,200.00
TOTAL REVENUE		279,735.45	144,497.83	300,674.00	306,950.00
001-013-5-110-00	Regular Salaries	108,293.93	54,774.73	114,500.00	119,525.00
001-013-5-120-00	Overtime	2,253.28	464.25	2,400.00	2,400.00
001-013-5-130-00	Benefits - Health & Life	8,303.04	5,225.57	15,100.00	12,883.00
001-013-5-131-00	Benefits - Other	1,745.23	801.43	2,400.00	2,000.00
001-013-5-160-00	Unemployment Ins	-	-	-	-
001-013-5-170-00	Salary/Car Allowance	-	-	-	-
001-013-5-220-00	Legal / Attorney Fees	19,651.48	8,153.00	14,000.00	15,000.00
001-013-5-230-00	Engineering / Consulting	-	3,281.95	2,500.00	5,000.00
001-013-5-230-10	Bldg Plan Review (Reimb)	-	-	1,000.00	750.00
001-013-5-230-11	Subd Plan Review (Reimb)	(840.00)	-	-	-
001-013-5-240-00	Training And Travel	776.08	1,385.57	3,500.00	3,500.00
001-013-5-310-00	Telephone / Communications	2,787.02	1,356.43	2,100.00	2,000.00
001-013-5-320-00	Postage	634.92	2.29	1,000.00	1,000.00
001-013-5-330-00	Utilities	4,105.42	1,444.75	5,000.00	4,500.00
001-013-5-350-00	Insurance	475.02	-	1,500.00	1,250.00
001-013-5-360-00	Equipment Maint And Repair	688.00	378.13	900.00	900.00
001-013-5-360-10	Vehicle Maint/Repair	-	297.74	1,400.00	1,250.00
001-013-5-370-00	Transportation Reimburse	-	-	500.00	400.00
001-013-5-380-00	Building Maintenance	4,167.50	787.50	6,000.00	5,500.00
001-013-5-390-00	Other Contractual Services	7,461.04	1,004.97	7,500.00	8,000.00
001-013-5-390-50	Contractual/Technological	4,917.76	4,194.20	4,500.00	7,500.00
001-013-5-390-81	B&Z-Electrical Inspectors	21,090.10	4,776.64	16,000.00	12,000.00
001-013-5-390-82	B&Z-Plumbing Inspectors	17,405.90	3,621.50	17,000.00	13,000.00
001-013-5-390-83	B&Z-Occupancy Dep. Refund	6,100.00	2,000.00	9,000.00	8,000.00
001-013-5-390-84	B&Z-Demolition Expenses	100.00	100.00	17,500.00	13,500.00
001-013-5-390-88	Code Enforcement Expenses	-	140.21	-	Pending court decision
001-013-5-410-00	Office Supplies	1,009.44	120.99	1,000.00	900.00
001-013-5-420-00	Fuels For Vehicles/Equip	884.45	680.53	1,200.00	1,400.00
001-013-5-430-00	Operating Supplies	763.88	487.60	2,000.00	2,000.00
001-013-5-440-00	Safety & Uniform Supplies	-	239.53	500.00	600.00
001-013-5-460-00	Vehicle Maint Supplies	52.10	-	200.00	1,000.00
001-013-5-470-00	Minor Equipment	245.96	100.00	3,000.00	3,000.00
001-013-5-520-00	Buildings & Structures	-	-	-	-
001-013-5-530-00	Equipment	-	-	-	-
001-013-5-550-00	Other Capital Improvements	-	-	-	-
001-013-5-595-00	Depreciation Expenses	-	-	-	-
001-013-5-730-47	Trans-City Prop Res-Mitigation	15,000.00	12,000.00	12,000.00	12,000.00
001-013-5-730-48	Trans to City Prop/Eq/ Reserves	50,000.00	40,000.00	35,000.00	43,500.00
001-013-5-730-54	Trans to Comm Dev 007	1,095.00	-	-	-
001-013-5-810-00	Bad Debt	-	-	-	-
TOTAL EXPENSES		279,166.55	147,819.51	300,200.00	306,258.00
REVENUE OVER EXPENSES		568.90	(3,321.68)	474.00	692.00

City of Highland, Illinois

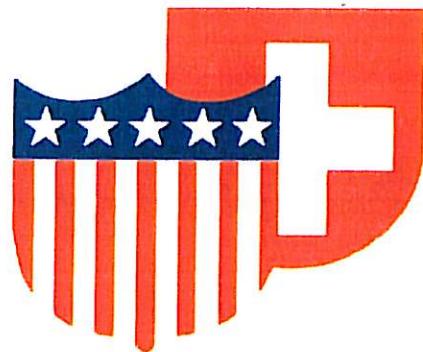
Building and Zoning

'11/12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Land 510.00								
Mitigation/Trails/Greenspace Acquisition	CD-3	n/a		20,000			20,000	
Land 510.00 Total				20,000			20,000	
Vehicles 530.00								
Vehicle Replacement	CD-1	n/a		20,000			20,000	
Vehicles 530.00 Total				20,000			20,000	
GRAND TOTAL							40,000	40,000

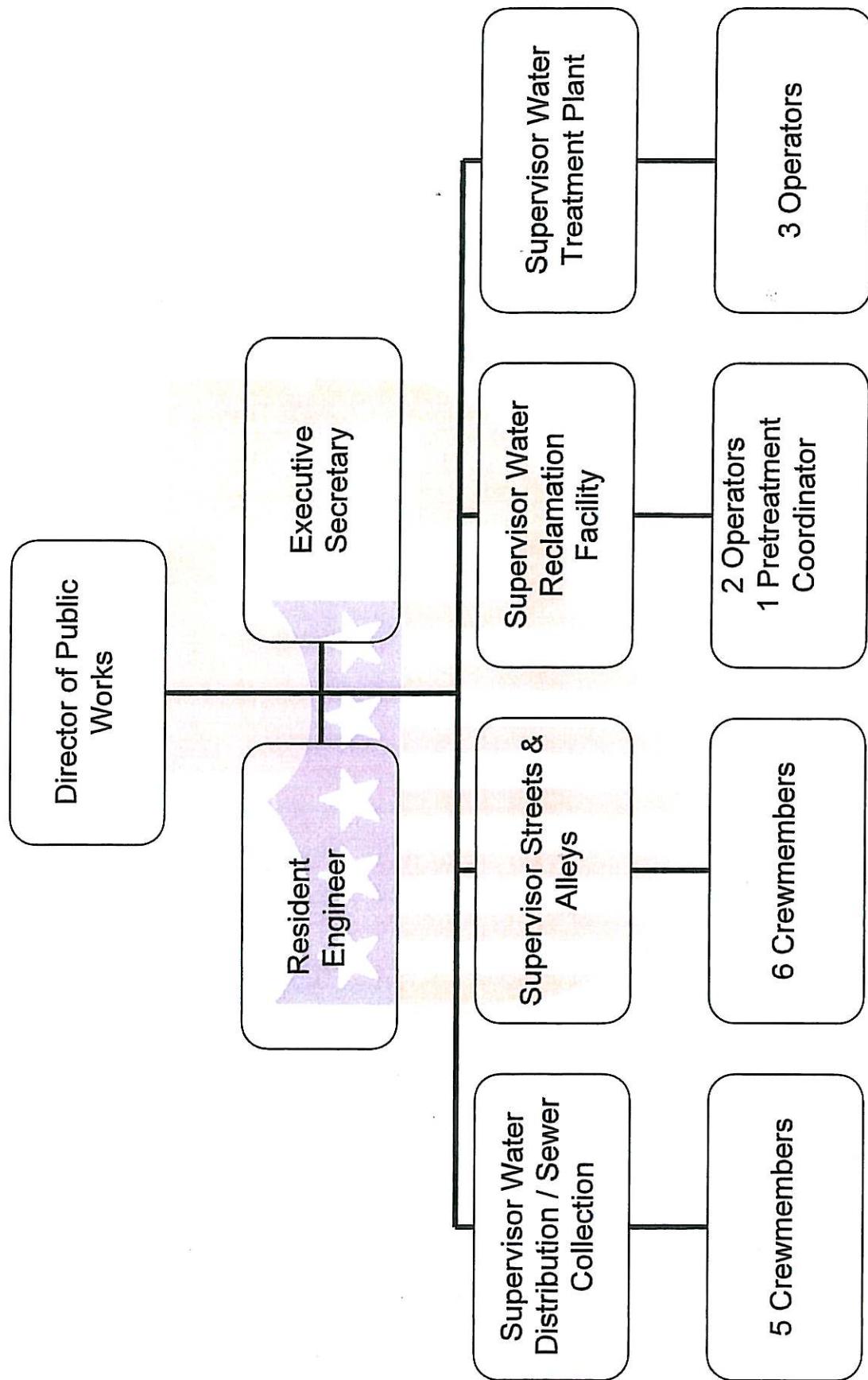
CITY OF HIGHLAND

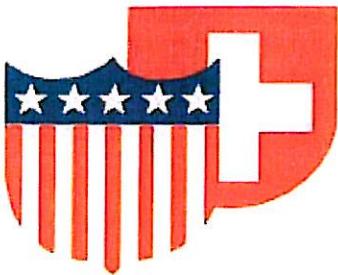


PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds

Public Works





City of Highland

Public Works

Joe Gillespie, Director of Public Works

2011-2012 Budget Goals

Critical Measures

- Continue to monitor the critical measures for the City based performance measurement system.

PW Admin/Street Division

- Decrease revenue dedicated to personnel by 8% with staffing changes.
- O&M Cost per paved lane mile will not exceed \$14,500.
- Personnel costs per paved lane mile will not exceed \$9,500.

Water Department

- Revenue dedicated to O&M costs will not exceed 70%.
- O&M Costs to produce finished gallons of water will not exceed \$1.75 per 1,000 gallons.
- Flat rate charged to customers will cover all fixed costs by at least 100%.
- Decrease revenue dedicated to personnel by 16% with staffing changes.

Sewer Department

- Revenue dedicated to O&M costs will not exceed 65%.
- O&M Costs per 1,000 gallons billed will not exceed \$3.90.
- Operating Income per 1,000 gallons billed will be at least \$2.00.
- Flat rate charged to customers will cover all fixed costs by at least 100%.
- Decrease revenue dedicated to personnel by 21% with staffing changes.

Major Initiatives

STP - *Several funds* *Spontaneous to Nagel Drive*
Augusta *Broadway* *One to Helvetica*
install bidirectional *one*
wall curb/gutter

Transportation

Non Home Rule Sales Tax:

Sales tax has been consistently up for the first half of this fiscal year approximately 5%.

80% Portion

- Engineering will continue through 2011 and 2012 for the Iberg Parkway – Northeast Quadrant of the peripheral route. Right-of-way acquisition was completed in December 2010. In the next year, we will be pursuing approval from the Illinois Commerce Commission (ICC), finalizing the project documents, and exploring alternative funding such as grants for construction.

20% Portion

- City forces plan to make repairs to the pavements on Larkspur, Tulip, and Periwinkle.
- Complete the rehabilitation of Troxler Avenue to correct the uneven surface. Plans include the installation of reinforcing bars in the joints running perpendicular to traffic, resealing the joints, and diamond grinding the surface.
- Resurface Cypress from Broadway to 6th Street. The work is similar to the resurfacing of Walnut and Main streets in the summer of 2010.

TIF District

Begin engineering for drainage improvements north of the railroad and the reconstruction of Matter Drive.

Sidewalks

A sidewalk extension is planned along IL Route 160 from US Hwy. 40 to Troxler Avenue. There will not be a sidewalk removal and replacement program this year due to a decrease in MFT funding. However, Street and Alley crews will perform spot replacements.

We have applied for a grant to install sidewalk along the north side of Troxler Avenue from Augusta Estates to the Highland Middle School and install pedestrian signals at the existing signalized intersection of Troxler/IL 160.

Street and Alley

The division anticipates seeing reduction in rental fees of approximately 50% by now owning an excavator.

Water Treatment Plant

The plant will focus on reducing disinfection byproducts (DBP) over the next year in anticipation of tighter restrictions by the IEPA. In addition, they are looking for ways to cover the clarifier to help with taste and odor and maintenance.

Water Reclamation Facility

The plant will focus on maintenance of its pumps, blowers, motors, and various other components this next year. The plant received new equipment during the upgrade in 1997 and now is the time to prepare for maintenance.

The plant has evaluated a new polymer that will reduce chemical cost by 30%.

Water Distribution

The division continues to install radio transmitters on existing meters. This project is intended to reduce the time spent on meter reading.

Employees have expressed an interest in constructing water main replacements. There are several 2-inch water mains in the older sections of town that frequently break. It has been many years since the last replacement project due to funding. Our crews could potentially save upwards of 50% in construction costs by performing the work themselves.

Many water main breaks have occurred on 12th St. due to an older 2-inch main. A newer 10-inch water main parallels the 2-inch main. Crews plan to tie over services to the 10-inch and cut and cap the smaller main.

Sewer Collection

The division makes good use of the sewer jet/vactor truck and sewer camera trailer. It has allowed them to respond and resolve backups in a timely manner. The equipment is also used in a proactive manner by cleaning mains on a regular schedule.

Revenues

We will budget conservatively for revenues in the water and sewer divisions with the slow rebound of the economy and housing, and unknowns in the state's budget. The state is inconsistent with sales tax payments to Highland.

Personnel

A Street and Alley employee has taken a position with another City department and is expected to transfer in January. We do not anticipate filling that vacancy; however, the position remains in the budget.

Public Works administration consolidated tasks and eliminated the Engineering Technician position thereby reducing personnel costs.

STREETS / PW ADMIN							
	Current Fiscal Year	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Property / Replacement Tax	\$ 118,794	\$ 119,600	\$ 123,188	\$ 126,884	\$ 130,690	\$ 134,611	
Sales Tax	660,000	690,000	710,700	732,021	753,982	776,601	
Income Tax	251,861	270,000	278,100	286,443	295,036	303,887	
Telecommunications Tax	124,500	112,500	115,875	119,351	122,932	126,620	
Misc Revenues	13,200	7,200	7,200	7,200	7,200	7,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	40,000	40,000	40,000	40,000	40,000	40,000	
Total Revenues Projected	\$ 1,208,355	\$ 1,239,300	\$ 1,275,063	\$ 1,311,899	\$ 1,349,840	\$ 1,388,919	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,027,102	1,053,405	1,083,804	1,115,114	1,147,364	1,180,581
Capital Expenditures Allocation	10%	120,836	123,930	127,506	131,190	134,984	138,892
Cash Reserve & Equip Repl Allocation	5%	60,418	61,965	63,753	65,595	67,492	69,446
Operating & Maintenance:							
Personnel	\$ 560,670	\$ 512,113	\$ 527,476	\$ 543,301	\$ 559,600	\$ 576,388	
Professional	32,000	37,500	38,625	39,784	40,977	42,207	
Contractual	177,100	155,600	160,268	165,076	170,028	175,129	
Supplies	118,100	120,500	124,115	127,838	131,574	135,624	
Total O&M Projected	\$ 887,870	\$ 825,713	\$ 850,484	\$ 875,999	\$ 902,279	\$ 929,347	
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0	
85% Revenue Allocation - O&M	1,027,102	1,053,405	1,083,804	1,115,114	1,147,364	1,180,581	
O&M Excess (Deficit) vs 85 % allocation	\$ 139,232	\$ 227,692	\$ 233,319	\$ 239,115	\$ 245,085	\$ 251,234	
Capital Projection	230,000	395,000	516,000	180,000	190,000	285,000	
Capital Reserve Transfer In from 004	0	0	92,000	0	0	0	
Revenue Allocation - Capital	120,836	123,930	127,506	131,190	134,984	138,892	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (109,165)	\$ (271,070)	\$ (296,494)	\$ (48,810)	\$ (55,016)	\$ (146,108)	
Transfer to Reserves 004	90,000	18,000	0	255,000	257,000	174,000	
3% Revenue Allocation - Equip Repl	36,251	37,179	38,252	39,357	40,495	41,668	
2% Revenue Allocation - Cash Reserve	24,167	24,786	25,501	26,238	26,997	27,778	
Cash Reserve Excess (Deficit)	\$ 29,582	\$ (43,965)	\$ (63,753)	\$ 189,405	\$ 189,508	\$ 104,554	
Cash Expenditures	1,117,870	1,220,713	1,366,484	1,055,999	1,092,279	1,214,347	
Transfers Out	90,000	18,000	0	255,000	257,000	174,000	
Total Expenditures & Transfers Projected	\$ 1,207,870	\$ 1,238,713	\$ 1,366,484	\$ 1,310,999	\$ 1,349,279	\$ 1,388,347	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 485	\$ 587	\$ 579	\$ 900	\$ 561	\$ 572	
STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 75%							
Actual Revenue Dedicated to O&M	73.5%	66.6%	66.7%	66.8%	66.8%	66.9%	
O & M Cost per paved lane mile will not exceed \$14,500	\$14,320	\$13,318	\$13,717	\$14,129	\$14,553	\$14,989	
Personnel Cost per paved lane mile will not exceed \$9,500	\$9,043	\$8,260	\$8,508	\$8,763	\$9,026	\$9,297	
Paved Lane Miles	62	62	62	62	62	62	

STREETS / PW ADMIN

Account Number	Description	YTD Actual				Comments
		FY 2009-10	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	111,023.51	89,679.72	110,918.00	111,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	4,863.72	2,591.88	3,876.00	4,800.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	3,803.04	-	4,000.00	3,800.00	
001-017-4-313-10	Sales Tax	672,922.12	351,731.27	660,000.00	690,000.00	
001-017-4-315-10	State Income Tax	166,869.76	138,538.52	251,861.00	270,000.00	
001-017-4-321-11	Simplified Muni Telecom Tx	123,789.48	58,056.48	124,500.00	112,500.00	
001-017-4-343-10	Rental-Street Equipment	-	-			
001-017-4-343-11	Rental/Lease Revenue	2,400.00	-	7,200.00	7,200.00	
001-017-4-343-20	Misc Street Div	195,245.59	27,108.20	6,000.00		
001-017-4-343-22	Government Reimbursements	-	-			
001-017-4-346-20	Gain on Sale of Asset	3,800.00	-			
001-017-4-347-71	Misc. Tree Commission	-	-			
001-017-4-371-15	Grants	-	-			
001-017-4-371-17	Bond Proceeds	-	-			
001-017-4-371-19	Grants - Tree Commission	-	-			
001-017-4-381-20	From Comm Dev Reserves	-	-			
001-017-4-381-21	From City Prop/Eq/Reserves	80,000.00	-			
001-017-4-381-26	Transfer From MFT Fund	22,446.11	-			
001-017-4-381-43	From Solid Waste Fd	40,000.00	40,000.00	40,000.00	40,000.00	
TOTAL REVENUE		1,427,263.33	707,708.07	1,208,355.00	1,239,300.00	
001-017-5-110-00	Regular Salaries	500,097.83	242,304.15	482,000.00	441,800.00	Less Tyler Kunz
001-017-5-120-00	Overtime	24,697.17	9,932.58	16,000.00	28,000.00	
001-017-5-130-00	Benefits - Health & Life	41,679.47	18,051.25	56,570.00	39,713.00	
001-017-5-131-00	Benefits - Other	2,411.50	-	6,100.00	2,500.00	
001-017-5-160-00	Unemployment Ins	-	-			
001-017-5-170-00	Salary/Car Allowance	25.61	12.75		100.00	
001-017-5-220-00	Legal / Attorney Fees	22,054.23	4,535.00	15,000.00	20,000.00	
001-017-5-230-00	Engineering / Consulting	9,552.90	8,760.00	15,000.00	15,000.00	Subd review and arborist
001-017-5-240-00	Training And Travel	2,112.94	1,306.47	1,500.00	2,000.00	
001-017-5-260-00	Waste Removal	-	-	500.00	500.00	
001-017-5-310-00	Telephone / Communications	2,888.01	1,447.95	2,000.00	2,000.00	
001-017-5-320-00	Postage	155.79	126.26	400.00	400.00	
001-017-5-330-00	Utilities	9,056.77	2,223.69	10,000.00	10,000.00	
001-017-5-340-00	Rentals And Leases	8,625.86	6,397.66	25,000.00	15,000.00	
001-017-5-350-00	Insurance	7,511.63	-	11,000.00	11,000.00	
001-017-5-360-00	Equipment Maint And Repair	11,612.78	7,588.83	4,500.00	8,000.00	
001-017-5-360-10	Vehicle Maint/Repair	11,653.87	7,391.79	15,500.00	14,000.00	
001-017-5-370-00	Transportation Reimburse	-	-	200.00	200.00	
001-017-5-380-00	Building Maintenance	1,871.22	6,610.00	8,500.00	5,000.00	
001-017-5-390-00	Other Contractual Services	39,808.83	11,686.63	30,000.00	40,000.00	
001-017-5-390-22	Trees-Contracted Work	33,287.50	9,825.00	50,000.00	40,000.00	
001-017-5-390-50	Contractual/Technological	10,468.49	3,694.46	20,000.00	10,000.00	
001-017-5-410-00	Office Supplies	496.62	-	1,500.00	500.00	
001-017-5-420-00	Fuels For Vehicles/Equip	26,508.53	13,745.32	30,000.00	33,000.00	
001-017-5-430-00	Operating Supplies	34,282.22	11,735.81	35,000.00	35,000.00	
001-017-5-430-22	Trees-Purchase&Supplies	-	-			
001-017-5-440-00	Safety & Uniform Supplies	2,009.35	1,297.69	3,000.00	3,000.00	
001-017-5-450-00	Maint/Repair Supplies	5,733.84	7,898.36	3,500.00	9,000.00	
001-017-5-460-00	Vehicle Maint Supplies	6,984.48	4,135.65	5,100.00	6,000.00	
001-017-5-470-00	Minor Equipment	13,870.71	25,969.01	36,000.00	30,000.00	
001-017-5-470-90	Minor Eq.-Storm Drainage	-	-			
001-017-5-490-00	Generat.Fuel/Chemical Sup	2,835.36	798.36	4,000.00	4,000.00	
001-017-5-505-00	Engineering For Capital	-	518.94			
001-017-5-505-10	Engineering-Troxler/ IL160	-	-			
001-017-5-510-00	Land	-	-			
001-017-5-510-10	Right Of Way	-	-			
001-017-5-510-20	Easement	-	-			
001-017-5-520-00	Buildings & Structures	-	-			
001-017-5-530-00	Equipment	-	99,500.00	105,000.00	250,000.00	
001-017-5-540-00	Lines Roads Etc - New/Repl	-	-	75,000.00	25,000.00	
001-017-5-550-00	Other Capital Improvements	-	661.76			
001-017-5-550-10	Impr-Troxler/ IL160	-	-			
001-017-5-550-24	50 / 50 Program	-	-			
001-017-5-550-50	Storm Drainage	-	8,665.92	50,000.00	120,000.00	
001-017-5-595-00	Depreciation Expenses	1,477,778.14	-			
001-017-5-730-39	Trans To 004/Util Facility	-	-			
001-017-5-730-48	Trans To City Prop/Eq/Reserves	25,000.00	90,000.00	90,000.00	18,000.00	
001-017-5-810-00	Bad Debt	-	-			
TOTAL EXPENSES		2,335,071.65	606,821.29	1,207,870.00	1,238,713.00	
REVENUE OVER EXPENSES		(907,808.32)	100,884.78	485.00	587.00	

City of Highland, Illinois
Streets / PW Administration
 '11/12 thru '15/16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/12	'12/13	'13/14	'14/15	'15/16	Total
Equipment 530.00								
New Dump Trucks (2)	ST-001	n/a	250,000					250,000
Backhoe/Front End Loader	ST-002	n/a		36,000				36,000
Sklid Steer Loader	ST-003	n/a		30,000				30,000
Equipment 530.00 Total			250,000	66,000				316,000
Lines, Roads, etc 540.00								
Broadway Sidewalk Extension	ST-005	n/a	25,000					25,000
IL 160 Sidewalk Extension	ST-006	n/a		200,000				200,000
US 40-Plaza Drive Sidewalk Extension	ST-007	n/a			130,000			130,000
IL 143 - Cally to Highland Park Rd Sidewalk Ext	ST-008	n/a				140,000		140,000
US 40 Sidewalk Extension	ST-009	n/a					235,000	235,000
Lines, Roads, etc 540.00 Total			25,000	200,000	130,000	140,000	235,000	730,000
Storm Drainage 550.50								
Storm Drainage	ST-004	n/a	70,000	50,000	50,000	50,000	50,000	270,000
Lakeland Terrace Drainage Improvements	ST-010	n/a	50,000	200,000				250,000
Storm Drainage 550.50 Total			120,000	250,000	50,000	50,000	50,000	520,000
GRAND TOTAL			395,000	516,000	180,000	190,000	285,000	1,566,000

Motor Fuel Tax

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	238,081.29	121,686.05	260,000.00	254,430.00	
008-000-4-361-10	Interest Income	1,804.15	314.90	2,315.00	500.00	
008-000-4-371-10	Misc Revenue	6,292.00				
TOTAL REVENUE		246,157.44	122,000.95	262,315.00	254,930.00	
008-008-5-340-00	Rentals And Leases					\$111,717 in cash as of 11/01/10
008-008-5-430-00	Operating Supplies	271,412.05	149,975.56	260,000.00	265,500.00	
008-008-5-505-00	Engineering For Capital					
008-008-5-540-00	Lines Roads Etc - New/Repl					
008-008-5-550-00	Other Capital Improvements					
008-008-5-730-13	Transfer to Street Dept	22,446.11				
TOTAL EXPENSES		293,858.16	149,975.56	260,000.00	265,500.00	
REVENUE OVER EXPENSES		(47,700.72)	(27,974.61)	2,315.00	(10,570.00)	Use Cash on Hand

Street Bond Construction

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2009-10 Budget	FY 2010-11 Budget	Comments
050-000-4-311-10	Property Tax-General					
050-000-4-313-12	Non-Home Rule Sales Tax	1,310,533.97	675,783.87	1,280,000.00	1,350,000.00	
050-000-4-361-10	Interest Income	155,684.81	49,547.58	135,000.00	29,500.00	
050-000-4-371-10	Miscellaneous Revenue	149,565.23	140.00			
050-000-4-381-25	Transfer from Street Bond Int	720,000.00				
TOTAL REVENUE		2,335,784.01	725,471.55	1,415,000.00	1,379,500.00	
050-050-5-110-00	Regular Salaries	46,532.53	24,348.16	48,775.00	50,000.00	
050-050-5-120-00	Overtime	1,804.68	1,495.15	3,500.00	2,000.00	
050-050-5-130-00	Benefits - Health & Life	7,314.36	1,853.10	3,100.00	4,520.00	
050-050-5-220-00	Legal / Attorney Fees	143.00	11,147.48	15,000.00	15,000.00	
050-050-5-230-00	Engineering / Consulting	500.00				
050-050-5-240-00	Training and Travel	275.02			300.00	
050-050-5-310-00	Telephone / Communications	478.91	233.72	350.00	500.00	
050-050-5-360-00	Equipment Maint And Repair					
050-050-5-360-10	Vehicle Maint/Repair	384.67	290.00	1,000.00	1,000.00	
050-050-5-390-00	Other Contractual Services	9,335.34	851.64	10,000.00	10,000.00	
050-050-5-410-00	Office Supplies	-		200.00	200.00	
050-050-5-420-00	Fuels For Vehicles/Equip	525.09	564.11	500.00	700.00	
050-050-5-430-00	Operating Supplies	36,064.89	13,705.18	35,000.00	30,000.00	
050-050-5-470-00	Minor Equipment	689.99	-	3,000.00	1,500.00	
050-050-5-505-00	Engineering For Capital			194,242.47	190,000.00	
050-050-5-510-00	Land	-	937,785.68	860,000.00	10,000.00	
050-050-5-510-10	Right Of Way	-	-	-	-	
050-050-5-510-20	Easement	-	-	-	-	
050-050-5-520-00	Buildings & Structures	-	-	-	-	
050-050-5-540-00	Lines Roads Etc - New/Repl	-	3,104,747.24	4,180,000.00	-	
050-050-5-540-10	Road Rehab - 20% NHR	-	2,340.00	485,000.00	470,000.00	
050-050-5-550-00	Other Capital Improvements	-	-	-	-	
050-050-5-550-50	Storm Drainage	-	-	-	-	
050-050-5-595-00	Depreciation Expenses	80,525.46	-	-	-	
050-050-5-610-00	Principal Payments	-	-	-	-	
050-050-5-620-00	Interest Payments	(1,049.50)	-	-	-	
050-050-5-630-00	Other Debt Services	-	-	-	-	
050-050-5-630-01	Accrued Interest Expense	-	-	-	-	
050-050-5-640-00	Amortization Expense	4,323.36	-	-	-	
050-050-5-730-28	Trans to NHRST/Street Bond 051	1,044,000.00	528,000.00	1,056,000.00	780,000.00	Use Cash on Hand
050-050-5-730-29	Transfer to 2010 Street Bond					
TOTAL EXPENSES		1,231,847.80	4,821,604.93	6,891,425.00	1,375,720.00	
REVENUE OVER EXPENSES		1,103,936.21	(4,096,133.38)	(5,476,425.00)	3,780.00	

Street Bond and Interest

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
051-000-4-361-10	Interest Income	50,198.17	23,984.60	49,600.00	13,000.00	
051-000-4-371-10	Miscellaneous Revenue		1,950.32	-		
051-000-4-381-31	From 050 NHR Sales Tax	1,044,000.00	528,000.00	1,056,000.00	780,000.00	
TOTAL REVENUE		1,094,198.17	553,934.92	1,105,600.00	793,000.00	
051-051-5-390-00	Other Contractual Services	-	-	-	-	
051-051-5-610-00	Principal Payments	-	-	775,000.00	825,000.00	
051-051-5-620-00	Interest Payments	348,550.02	164,975.02	329,952.00	300,000.00	
051-051-5-630-00	Other Debt Services	862.13	-	500.00	500.00	
051-051-5-730-25	Transfer to Street Bond Const	720,000.00	-	-	-	
TOTAL EXPENSES		1,069,412.15	164,975.02	1,105,452.00	1,125,500.00	
REVENUE OVER EXPENSES		24,786.02	388,959.90	148.00	(332,500.00)	Use Cash on Hand

2010 Street Bond Construction

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
052-000-4-313-12	Non-Home Rule Sales Tax					
052-000-4-361-10	Interest Income					Bond - land purchases complete in 10-11
052-000-4-371-10	Miscellaneous Revenue					
052-000-4-371-17	Bond Proceeds			3,200,000.00		
052-000-4-381-25	Trans from 2007 St Bond					
TOTAL REVENUE				3,200,000.00		

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
052-052-5-110-00	Regular Salaries					
052-052-5-120-00	Overtime					
052-052-5-130-00	Benefits - Health & Life					
052-052-5-220-00	Legal / Attorney Fees					
052-052-5-230-00	Engineering / Consulting					
052-052-5-240-00	Training and Travel					
052-052-5-310-00	Telephone / Communications					
052-052-5-360-00	Equipment Maint And Repair					
052-052-5-380-10	Vehicle Maint/Repair					
052-052-5-390-00	Other Contractual Services					
052-052-5-410-00	Office Supplies					
052-052-5-420-00	Fuels For Vehicles/Equip					
052-052-5-430-00	Operating Supplies					
052-052-5-470-00	Minor Equipment					
052-052-5-505-00	Engineering For Capital					
052-052-5-510-00	Land					
052-052-5-510-10	Right Of Way			3,200,000.00		
052-052-5-510-20	Easement					
052-052-5-520-00	Buildings & Structures					
052-052-5-540-00	Lines Roads Etc - New/Repl					
052-052-5-540-10	Road Rehab - 20% NHR					
052-052-5-550-00	Other Capital Improvements					
052-052-5-550-50	Storm Drainage					
052-052-5-595-00	Depreciation Expenses					
052-052-5-610-00	Principal Payments					
052-052-5-620-00	Interest Payments					
052-052-5-630-00	Other Debt Services					
052-052-5-640-00	Amortization Expense					
052-052-5-730-28	Trans To NHRST/Street Bond					
TOTAL EXPENSES				3,200,000.00		
REVENUE OVER EXPENSES						
 2010 Street Bond Construction						
This bond payment begins in 2020						
Account Number	Description	YTD Actual				Comments
053-053-4-361-10	Interest Income					
053-053-4-381-31	From 2010 Street Bond Construction					
TOTAL REVENUE						
053-053-5-390-00	Other Contractual Services					
053-053-5-610-00	Principal Payments					
053-053-5-620-00	Interest Payments					
053-053-5-630-00	Other Debt Services					
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons					
TOTAL EXPENSES						
REVENUE OVER EXPENSES						

City of Highland, Illinois

Motor Fuel Tax

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Lines, Roads, etc 540.00								
Remove and Replace Sidewalks	MFT-001	n/a		200,000	200,000	200,000	200,000	800,000
Lines, Roads, etc 540.00 Total				200,000	200,000	200,000	200,000	800,000
GRAND TOTAL								
				200,000	200,000	200,000	200,000	800,000

City of Highland, Illinois
Non-Home Rule Sales Tax Fund
 '11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Eng. for Capital 505.00								
NE Quadrant	NHRST-001	n/a		100,000	100,000			200,000
Troxler Avenue Surface Correction-IL 143 to IL 160	NHRST-002	n/a	10,000					10,000
Vulliet Road Widening	NHRST-005	n/a			25,000			25,000
Oak St. Reconstruction	NHRST-006	n/a		100,000				100,000
Eng. for Capital 505.00 Total			10,000	200,000	100,000	25,000		335,000
Land 510.00								
Oak St. Reconstruction	NHRST-006	n/a		10,000				10,000
Land 510.00 Total				10,000				10,000
Lines, Roads, etc 540.00								
NE Quadrant	NHRST-001	n/a		4,000,000	4,000,000			8,000,000
Troxler Avenue Surface Correction-IL 143 to IL 160	NHRST-002	n/a	300,000					300,000
Rehabilitate Existing Streets by City Forces	NHRST-003	n/a	85,000	25,000	25,000	25,000		160,000
Resurfacing Cypress St.	NHRST-004	n/a	75,000					75,000
Vulliet Road Widening	NHRST-005	n/a			180,000			180,000
Oak St. Reconstruction	NHRST-006	n/a		800,000				800,000
Poplar St. Microsurfacing	NHRST-007	n/a		65,000				65,000
Broadway Microsurfacing-Helvetia to Iberg	NHRST-008	n/a			55,000			55,000
Resurfacing Southwest Quadrant	NHRST-009	n/a			276,000			276,000
Sportsmans Road Reconstruction	NHRST-011	n/a			145,000	300,000		445,000
Broadway Reconstruction	NHRST-012	n/a			145,000	300,000		445,000
Lines, Roads, etc 540.00 Total			460,000	4,890,000	4,591,000	860,000		10,801,000
GRAND TOTAL			470,000	5,100,000	4,691,000	885,000		11,146,000

WATER FUND O&M ALLOCATED BY CATEGORY							
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Utility Sales	\$ 2,060,000	\$ 2,107,216	\$ 2,159,896	\$ 2,213,894	\$ 2,269,241	\$ 2,325,972	
Connection Fees	20,500	12,000	12,240	12,485	12,734	12,989	
Misc Revenues	287,100	54,496	55,586	56,698	57,832	58,988	
Operating Transfers In	34,600	30,000	0	0	0	0	
Total Revenues Projected	\$ 2,402,200	\$ 2,203,712	\$ 2,227,722	\$ 2,283,076	\$ 2,339,807	\$ 2,397,950	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,041,870	1,873,155	1,893,564	1,940,615	1,988,836	2,038,257
Capital Expenditures Allocation	10%	240,220	220,371	222,772	228,308	233,981	239,795
Cash Reserve & Equip Repl Allocation	5%	120,110	110,186	111,386	114,154	116,990	119,897
Operating & Maintenance:							
Personnel - Admin	\$ 114,425	\$ 79,694	\$ 81,686	\$ 83,729	\$ 85,822	\$ 87,967	
Personnel - WTP	288,650	318,399	326,359	334,518	342,881	351,453	
Personnel - Distribution	319,694	320,310	328,318	336,526	344,939	353,562	
Sub Total	722,769	718,403	736,363	754,772	773,641	792,982	
Professional Svcs - Admin	206,085	188,890	188,890	188,890	188,890	188,890	
Professional Svcs - WTP	181,600	7,200	7,200	7,200	7,200	7,200	
Professional Svcs - Distribution	1,100	1,100	1,100	1,100	1,100	1,100	
Sub Total	388,785	197,190	197,190	197,190	197,190	197,190	
Contractual Svcs - Admin	105,846	105,490	105,490	105,490	105,490	105,490	
Contractual Svcs - WTP	204,850	201,350	201,350	201,350	201,350	201,350	
Contractual Svcs - Distribution	32,700	32,100	32,100	32,100	32,100	32,100	
Sub Total	343,396	338,940	338,940	338,940	338,940	338,940	
Supplies - Admin	5,200	5,300	5,300	5,300	5,300	5,300	
Supplies - WTP	213,150	194,550	194,550	194,550	194,550	194,550	
Supplies - Distribution	59,000	54,700	54,700	54,700	54,700	54,700	
Sub Total	277,350	254,550	254,550	254,550	254,550	254,550	
Total O&M Projected	1,732,300	1,509,083	1,527,043	1,545,452	1,564,321	1,583,662	
Equipment Reserve Transfer In-Minor Eq	0						
85% Revenue Allocation - O&M	2,041,870	1,873,155	1,893,564	1,940,615	1,988,836	2,038,257	
O&M Excess (Deficit) vs 85 % allocation	\$ 309,570	\$ 364,072	\$ 366,521	\$ 395,163	\$ 424,515	\$ 454,595	
Capital Projection	679,300	667,829	865,829	1,073,829	676,829	692,279	
Bond Debt Repayment Transfer Out	212,000	0	0	0	0	0	
Capital Reserve Transfer In from Surplus	0	0	0	0	0	0	
Revenue Allocation - Capital	240,220	220,371	222,772	228,308	233,981	239,795	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (651,080)	\$ (447,458)	\$ (643,057)	\$ (845,521)	\$ (442,848)	\$ (452,484)	
Transfer to Reserves / Surplus	0	26,500	0	0	98,000	122,000	
3% Revenue Allocation - Equip Repl	72,066	66,111	66,832	68,492	70,194	71,938	
2% Revenue Allocation - Cash Reserve	48,044	44,074	44,554	45,662	46,796	47,959	
Cash Reserve Excess (Deficit)	\$ (120,110)	\$ (83,686)	\$ (111,386)	\$ (114,154)	\$ (18,990)	\$ 2,103	
Cash Expenditures	2,411,600	2,176,912	2,392,872	2,619,281	2,241,150	2,275,941	
Transfers Out	212,000	26,500	0	0	98,000	122,000	
Total Expenditures & Transfers Projected	\$ 2,623,600	\$ 2,203,412	\$ 2,392,872	\$ 2,619,281	\$ 2,339,150	\$ 2,397,941	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (221,400)	\$ 300	\$ (165,150)	\$ (336,205)	\$ 657	\$ 0	

WATER FUND							
O&M ALLOCATED BY DEPARTMENT							
	Current Fiscal Year Budget	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Revenue							
Utility Sales	\$ 2,060,000	\$ 2,107,216	\$ 2,159,896	\$ 2,213,894	\$ 2,269,241	\$ 2,325,972	
Connection Fees	20,500	12,000	12,240	12,485	12,734	12,989	
Misc Revenues	287,100	54,496	55,586	56,698	57,832	58,988	
Operating Transfers In	34,600	30,000					
Total Revenues Projected	\$ 2,402,200	\$ 2,203,712	\$ 2,227,722	\$ 2,283,076	\$ 2,339,807	\$ 2,397,950	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,041,870	1,873,155	1,893,564	1,940,615	1,988,836	2,038,257
Capital Expenditures Allocation	10%	240,220	220,371	222,772	228,308	233,981	239,795
Cash Reserve & Equip Repl Allocation	5%	120,110	110,186	111,386	114,154	116,990	119,897
Operating & Maintenance:							
Personnel - Admin	\$ 114,425	\$ 79,694	\$ 81,686	\$ 83,729	\$ 85,822	\$ 87,967	
Professional Svcs - Admin	206,085	188,890	188,890	188,890	188,890	188,890	
Contractual Svcs - Admin	105,846	105,490	105,490	105,490	105,490	105,490	
Supplies - Admin	5,200	5,300	5,300	5,300	5,300	5,300	
Sub Total -Admin	431,556	379,374	381,366	383,409	385,502	387,647	
Personnel - WTP	288,650	318,399	326,359	334,518	342,881	351,453	
Professional Svcs - WTP	181,600	7,200	7,200	7,200	7,200	7,200	
Contractual Svcs - WTP	204,850	201,350	201,350	201,350	201,350	201,350	
Supplies - WTP	213,150	194,550	194,550	194,550	194,550	194,550	
Sub Total	888,250	721,499	729,459	737,618	745,981	754,553	
Personnel - Distribution	319,694	320,310	328,318	336,526	344,939	353,562	
Professional Svcs - Distribution	1,100	1,100	1,100	1,100	1,100	1,100	
Contractual Svcs - Distribution	31,700	32,100	32,100	32,100	32,100	32,100	
Supplies - Distribution	60,000	54,700	54,700	54,700	54,700	54,700	
Sub Total	412,494	408,210	416,218	424,426	432,839	441,462	
Total O&M Projected	1,732,300	1,509,083	1,527,043	1,545,452	1,564,321	1,583,662	
Equipment Reserve Transfer In-Minor Eq	0						
85% Revenue Allocation - O&M	2,041,870	1,873,155	1,893,564	1,940,615	1,988,836	2,038,257	
O&M Excess (Deficit) vs 85 % allocation	\$ 309,570	\$ 364,072	\$ 366,521	\$ 395,163	\$ 424,515	\$ 454,595	
Capital Projection	679,300	667,829	865,829	1,073,829	676,829	692,279	
Bond Debt Repayment Transfer Out	212,000	0	0	0	0	0	
Capital Reserve Transfer In from Surplus	0	0	0	0	0	0	
Revenue Allocation - Capital	240,220	220,371	222,772	228,308	233,981	239,795	
Capital Funding Excess (Deficit) vs 10% allocatio	\$ (651,080)	\$ (447,458)	\$ (643,057)	\$ (845,521)	\$ (442,848)	\$ (452,484)	
Transfer to Reserves / Surplus	0	26,500	0	0	98,000	122,000	
3% Revenue Allocation - Equip Repl	72,066	66,111	66,832	68,492	70,194	71,938	
2% Revenue Allocation - Cash Reserve	48,044	44,074	44,554	45,662	46,796	47,959	
Cash Reserve Excess (Deficit)	\$ (120,110)	\$ (83,686)	\$ (111,386)	\$ (114,154)	\$ (18,990)	\$ 2,103	
Cash Expenditures	2,411,600	2,176,912	2,392,872	2,619,281	2,241,150	2,275,941	
Transfers Out	212,000	26,500	0	0	98,000	122,000	
Total Expenditures & Transfers Projected	\$ 2,623,600	\$ 2,203,412	\$ 2,392,872	\$ 2,619,281	\$ 2,339,150	\$ 2,397,941	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (221,400)	\$ 300	\$ (165,150)	\$ (336,205)	\$ 657	\$ 8	

WATER DEPARTMENT'S CRITICAL MEASURES									
Revenue Dedicated to O&M will not exceed 70%									
Actual Revenue Dedicated to O&M		72.1%		68.5%		68.5%		67.7%	
O & M Cost per 1000 gallons sold will not exceed \$3.90									
Actual Cost per 1,000 Gallons sold	\$	4.53	\$	3.95	\$	3.99	\$	4.04	\$
Revenue per 1,000 Gallons sold will exceed \$5.50 per 1,000 Gallons									
Actual Revenue per 1,000 Gallons	\$	6.28	\$	5.76	\$	5.83	\$	5.97	\$
Cash Reserves will exceed 45 days of O&M expenses									
Actual Days of Cash Reserves		127		145		104		24	
Cash Balance at EOFY	\$	601,136	\$	601,436	\$	436,286	\$	100,081	\$
Gallons sold for FY 2009-10		382,275,630		382,275,630		382,275,630		382,275,630	

WATER FUND

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
201-000-4-346-10	Sales / Extra Sales	2,032,545.46	1,062,459.57	2,060,000.00	2,107,218.00	= Oct sales x 6 plus total for 1st 6 mos
201-000-4-346-20	Gain On Sale Of Assets	2,057.95	188.00			
201-000-4-346-30	Connection Fees	22,303.44	6,100.00	20,500.00	12,000.00	
201-000-4-346-11	Extra Bulk Sales	(35.65)	-	-	-	
201-000-4-381-10	Interest Income	28,758.03	12,117.98	22,100.00	23,200.00	
201-000-4-371-10	Misc Revenue	149,211.74	83,482.38	100,000.00	31,296.00	Incl \$31,300 for Hydrant Rental
201-000-4-371-15	Grants		165,084.01	165,000.00		
201-000-4-371-19	Overpayments		-	-	-	
201-000-4-381-19	From Comm Dev Fd	30,000.00	-	30,000.00	30,000.00	
201-000-4-381-36	From Water Surplus/Repl		-	275,000.00		
201-000-4-381-88	From Water Depreciation		-	4,600.00		
201-000-4-381-89	From Water Bond Reserve		-			
201-000-4-381-99	From General Fund		1,000.00			4/30/11 Fund closed - bond paid in full
TOTAL REVENUE		2,264,840.97	1,330,431.94	2,677,200.00	2,203,712.00	

WATER ADMIN

201-201-5-110-00	Regular Salaries	65,058.86	37,375.34	89,400.00	56,645.00	
201-201-5-120-00	Overtime	172.51	5.61	400.00	200.00	
201-201-5-130-00	Benefits - Health & Life	6,558.89	3,658.51	8,000.00	8,049.00	
201-201-5-131-00	Benefits - Other		-		-	
201-201-5-140-00	Social Security	1,934.82	538.72	6,900.00	5,800.00	
201-201-5-150-00	Retirement	2,344.91	717.36	9,700.00	9,000.00	
201-201-5-160-00	Unemployment Ins		-			
201-201-5-170-00	Salary/Car Allowance	24.83	12.39	25.00		
201-201-5-210-00	Auditing	1,000.00	-			
201-201-5-220-00	Legal / Attorney Fees	7,073.62	2,304.00	10,000.00		
201-201-5-230-00	Engineering / Consulting	-	-	11,000.00		
201-201-5-240-00	Training And Travel	132.88	-	200.00	300.00	
201-201-5-250-00	Admin Exp To General Admin	184,884.00	92,442.00	184,885.00	188,590.00	
201-201-5-260-00	Waste Removal	-	-			
201-201-5-310-00	Telephone / Communications	422.53	220.37	1,000.00	500.00	
201-201-5-320-00	Postage	51.26	22.61	100.00	100.00	
201-201-5-330-00	Utilities	893.25	696.87	1,000.00	1,000.00	
201-201-5-340-00	Rentals And Leases	1,245.00	498.00	1,000.00	1,400.00	
201-201-5-350-00	Insurance	71,382.51	-	63,000.00	68,190.00	
201-201-5-360-00	Equipment Maint And Repair	1,391.88	269.32	1,200.00	1,200.00	
201-201-5-360-10	Vehicle Maint/Repair	262.51	171.02	200.00	500.00	
201-201-5-370-00	Transportation Reimburse	-	-	100.00	100.00	
201-201-5-380-00	Building Maintenance	-	-	1,500.00	500.00	
201-201-5-390-00	Other Contractual Services	20,874.61	7,421.81	15,000.00	20,000.00	
201-201-5-390-23	Lab Testing	-	-			
201-201-5-390-37	Utility Assist To Agencies	5,742.82	2,108.82	6,746.00	5,000.00	
201-201-5-390-50	Contractual/Technological	12,860.83	2,669.11	15,000.00	7,000.00	
201-201-5-410-00	Office Supplies	131.67	50.99	200.00	200.00	
201-201-5-420-00	Fuels For Vehicles/Equip	363.47	217.13	700.00	500.00	
201-201-5-430-00	Operating Supplies	310.97	303.78	200.00	500.00	
201-201-5-440-00	Safety & Uniform Supplies	-	-			
201-201-5-450-00	Maint/Repair Supplies	-	-	100.00	100.00	
201-201-5-460-00	Vehicle Maint Supplies	-	-			
201-201-5-470-00	Minor Equipment	1,637.59	4,081.39	4,000.00	4,000.00	
201-201-5-520-00	Buildings & Structures	-	-			
201-201-5-530-00	Equipment	-	-			
201-201-5-550-00	Other Capital Improvements	-	-			
201-201-5-595-00	Depreciation Expenses	738,834.86	-			
201-201-5-640-00	Amortization	24,408.60	-			
201-201-5-650-00	Prior Year Adjustment	-	-			
201-201-5-730-39	Trans To 004/Util Facility	-	-			
201-201-5-730-52	Transfer-Water Alt.Bd I&R	26,004.00	106,002.00	212,000.00		Bond paid in full 4/1/2011
201-201-5-730-53	Transfer To Water Surplus	136,703.44	6,100.00		26,500.00	Includes Connection Fees
201-201-5-810-00	Bad Debt	8,980.89	2,806.34			
201-201-5-820-00	Econ Dev Incentive Disc.	-	-			

WATER PRODUCTION

201-202-5-110-00	Regular Salaries	239,576.94	121,493.43	225,250.00	249,145.00	
201-202-5-120-00	Overtime	9,009.47	2,660.76	8,000.00	9,500.00	
201-202-5-130-00	Benefits - Health & Life	10,827.59	6,735.21	15,100.00	16,504.00	
201-202-5-131-00	Benefits - Other	-	-	1,000.00	-	
201-202-5-140-00	Social Security	15,723.59	8,766.50	17,200.00	17,950.00	
201-202-5-150-00	Retirement	19,264.24	11,198.03	22,100.00	25,300.00	
201-202-5-160-00	Unemployment Ins	-	-	200.00	200.00	
201-202-5-220-00	Legal / Attorney Fees	239.00	-	179,200.00	5,000.00	
201-202-5-230-00	Engineering / Consulting	62,276.30	7,229.41	2,200.00	2,000.00	
201-202-5-240-00	Training And Travel	2,054.00	609.70	2,200.00	2,000.00	
201-202-5-310-00	Telephone / Communications	784.31	357.20	1,200.00	1,000.00	
201-202-5-320-00	Postage	458.41	393.46	600.00	800.00	
201-202-5-330-00	Utilities	155,744.92	57,471.29	135,000.00	130,000.00	
201-202-5-360-00	Equipment Maint And Repair	38,506.31	23,860.18	40,000.00	40,000.00	
201-202-5-360-10	Vehicle Maint/Repair	337.87	140.00	500.00	500.00	
201-202-5-370-00	Transportation Reimburse	-	-	50.00	50.00	
201-202-5-380-00	Building Maintenance	4,714.65	2,528.94	2,000.00	3,000.00	
201-202-5-390-00	Other Contractual Services	12,994.80	6,084.10	15,000.00	15,000.00	
201-202-5-390-23	Lab Testing	4,479.00	4,849.00	8,000.00	8,000.00	
201-202-5-390-50	Contractual - Technology	3,682.66	1,794.06	2,500.00	3,000.00	
201-202-5-410-00	Office Supplies	-	-	150.00	150.00	
201-202-5-420-00	Fuels For Vehicles/Equip	859.40	712.00	1,000.00	1,500.00	
201-202-5-430-00	Operating Supplies	8,107.83	3,347.33	5,000.00	5,000.00	
201-202-5-440-00	Safety & Uniform Supplies	487.73	298.51	600.00	600.00	
201-202-5-450-00	Maint/Repair Supplies	8,844.54	5,735.85	8,000.00	9,000.00	
201-202-5-460-00	Vehicle Maint Supplies	364.78	25.48	400.00	300.00	
201-202-5-470-00	Minor Equipment	13,598.27	15,660.07	4,000.00	7,000.00	
201-202-5-490-00	General Fuel/Chemical Sup	176,069.38	83,379.22	194,000.00	171,000.00	
201-202-5-505-00	Engineering For Capital	-	31,675.00			
201-202-5-510-00	Land	-	-			
201-202-5-520-00	Buildings & Structures	-	-			
201-202-5-530-00	Equipment	-	24,820.01	20,000.00	25,000.00	
201-202-5-550-00	Other Capital Improvements	-	172,983.14	549,300.00	417,829.00	
201-202-5-595-00	Depreciation Expenses	-	-			
201-202-5-730-53	Transfer To Water Surplus	-	-			

WATER DISTRIBUTION

201-203-5-110-00	Regular Salaries	224,772.01	113,219.53	218,810.00	231,267.00	
201-203-5-120-00	Overtime	9,177.03	6,008.38	25,000.00	13,500.00	
201-203-5-130-00	Benefits - Health & Life	23,138.39	9,428.79	21,184.00	23,672.00	
201-203-5-131-00	Benefits - Other	4,970.51	1,000.00	8,500.00	4,971.00	

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
201-203-5-140-00	Social Security	16,570.84	8,532.12	18,700.00	18,400.00	
201-203-5-150-00	Retirement	21,606.00	11,684.34	27,500.00	28,500.00	
201-203-5-160-00	Unemployment Ins					
201-203-5-230-00	Engineering / Consulting	9,944.00	1,714.50			
201-203-5-240-00	Training And Travel	774.42	-	1,000.00	1,000.00	
201-203-5-260-00	Waste Removal	-	-	100.00	100.00	
201-203-5-310-00	Telephone / Communications	385.96	198.25	300.00	500.00	
201-203-5-320-00	Postage	-	-	500.00	500.00	
201-203-5-330-00	Utilities	2,346.88	1,924.09	4,500.00	4,500.00	
201-203-5-340-00	Rentals And Leases			2,000.00	2,000.00	
201-203-5-360-00	Equipment Maint And Repair	4,144.08	331.60	5,000.00	5,000.00	
201-203-5-360-10	Vehicle Maint/Repair	1,599.45	1,061.48	9,000.00	8,000.00	
201-203-5-380-00	Building Maintenance	1,075.70	-	2,500.00	2,000.00	
201-203-5-390-00	Other Contractual Services	5,849.32	1,524.71	5,600.00	5,600.00	
201-203-5-390-23	Lab Testing	2,312.50	950.00	2,300.00	3,000.00	
201-203-5-390-50	Contractual Technological	360.00	-	1,000.00	1,000.00	
201-203-5-420-00	Fuels For Vehicles/Equip	7,127.50	3,333.71	8,000.00	9,000.00	
201-203-5-430-00	Operating Supplies	35,198.26	8,331.12	32,000.00	29,000.00	
201-203-5-440-00	Safety & Uniform Supplies	811.47	434.99	1,000.00	1,200.00	
201-203-5-450-00	Maint/Repair Supplies	9,650.31	287.08	2,500.00	2,500.00	
201-203-5-460-00	Vehicle Maint Supplies	518.21	157.42	500.00	500.00	
201-203-5-470-00	Minor Equipment	15,919.29	436.47	15,000.00	12,500.00	
201-203-5-505-00	Engineering For Capital	-	-		5,000.00	
201-203-5-510-00	Land	-	-			
201-203-5-510-10	Right Of Way	-	-			
201-203-5-510-20	Easement	-	-			
201-203-5-520-00	Buildings & Structures	-	-		25,000.00	Backhoe - share with Electric
201-203-5-530-00	Equipment	-	28,200.38	50,000.00	35,000.00	
201-203-5-530-60	Meters	-	1,661.46	50,000.00	160,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl	-	-			
201-203-5-550-00	Other Capital Improvements	-	-			
201-203-5-580-00	New Service Connections	-	-			
201-203-5-595-00	Depreciation Expenses	-	-			
TOTAL EXPENSES		2,508,946.13	1,065,921.79	2,623,600.00	2,203,412.00	
REVENUE OVER EXPENSES		(244,105.16)	264,510.15	53,600.00	300.00	

WATER SURPLUS

Account Number	Description	FY 2008-09 Actual	6 months 10/31/09	YTD Actual	FY 2009-10 Budget	FY 2010-11 Budget	Comments
205-000-4-361-10	Interest Income	8,771.73	4,734.52	7,400.00	8,700.00		
205-000-4-371-10	Miscellaneous Revenue		336.03				
205-000-4-381-81	From Water Fund	136,703.44	6,100.00		26,500.00	Includes Connection Fees	
TOTAL REVENUE		145,475.17	11,170.55		7,400.00	35,200.00	
205-205-5-730-22	Transfer To Water Fd	-	275,000.00				
TOTAL EXPENSES			275,000.00				
REVENUE OVER EXPENSES		145,475.17	11,170.55	(267,600.00)	35,200.00		

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	YTD Actual	FY 2010-11 Budget	FY 2011-12 Budget	Comments
207-000-4-361-10	Interest Income	4,970.96	2,722.19	4,600.00	-		4/30/11 Fund closed - bond paid in full
207-000-4-371-10	Miscellaneous Revenue		73.89				
207-000-4-381-89	From Water Bond Reserve	-					
TOTAL REVENUE		4,970.96	2,796.08	4,600.00	-	-	
207-207-5-730-22	Transfer To Water Fd	-	4,600.00				
TOTAL EXPENSES			4,600.00				
REVENUE OVER EXPENSES		4,970.96	2,796.08				

WATER ALT BND INT & RED

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	YTD Actual	FY 2010-11 Budget	FY 2011-12 Budget	Comments
208-000-4-361-10	Interest Income	5,839.48	1,698.13	4,500.00	-		4/30/11 Fund closed - bond paid in full
208-000-4-361-11	Int.Income-1991 Water Alt						
208-000-4-371-10	Miscellaneous Revenue		178.54				
208-000-4-381-81	From Water Fund	26,004.00	105,002.00	212,000.00	-		No more transfers - bond paid in full 4/1/11
TOTAL REVENUE		31,843.48	107,878.67	216,500.00	-	-	
208-208-5-610-00	Principal Payments		-	205,000.00	-		
208-208-5-620-00	Interest Payments	25,833.66	5,278.75	10,600.00	-		
208-208-5-630-00	Other Debt Services	600.00	300.00	500.00	-		
TOTAL EXPENSES		26,433.66	5,578.75	216,100.00	-	-	
REVENUE OVER EXPENSES		5,409.82	102,299.92	400.00	-	-	

City of Highland, Illinois

Water Treatment Plant

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Buildings/Structures 520.00								
Cover Clarification Basin #1	WTP-011	n/a		35,000				35,000
Buildings/Structures 520.00 Total				35,000				35,000
Equipment 530.00								
Filter Valve Electric Actuators	WTP-007	n/a	25,000	25,000				50,000
Equipment 530.00 Total			25,000	25,000				50,000
Lines, Roads, etc 540.00								
Installation of new Water Main	WTP-013	n/a		300,000				300,000
Lines, Roads, etc 540.00 Total				300,000				300,000
Other Capital Improv 550.00								
Elevated Tank Maintenance	WTP-001	n/a	85,000	85,000	85,000	19,000	19,000	293,000
1.5 MG Standpipe Maintenance	WTP-002	n/a	12,000	12,000	12,000	12,000	97,450	145,450
1.0 MG Ground Storage Tank Maintenance	WTP-003	n/a	50,829	50,829	50,829	50,829	50,829	254,145
Spillway Wall Maintenance	WTP-005	n/a		50,000				50,000
Clarifier Basin Construction	WTP-006	<i>Sowing up for</i>	n/a	250,000	250,000	250,000	250,000	1,250,000
Filter Media Rebuild	WTP-008	n/a	20,000	20,000	20,000	20,000		80,000
Build Filters 8 and 9	WTP-009	n/a				75,000		75,000
Rip Rap Silver Lake Dam	WTP-010	n/a		50,000				50,000
Membrane Filtration	WTP-012	n/a		250,000	250,000	250,000	250,000	1,000,000
Other Capital Improv 550.00 Total			417,829	717,829	717,829	676,829	667,279	3,197,595
Vehicles 530.00								
Pickup Truck	WTP-004	n/a					25,000	25,000
Vehicles 530.00 Total							25,000	25,000
GRAND TOTAL			442,829	777,829	1,017,829	676,829	692,279	3,607,595

City of Highland, Illinois

Water Distribution

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Eng. for Capital 505.00								
Water Main Improvements-Pine St.	WTRD-001	n/a	5,000				5,000	
Eng. for Capital 505.00 Total								
			5,000				5,000	
Equipment 530.00								
Backhoe / Front End Loader	WTRD-004	n/a		18,000				18,000
Portable Air Compressor	WTRD-005	n/a			21,000			21,000
Used Backhoe (share with Electric)	WTRD-007	n/a	25,000					25,000
Equipment 530.00 Total								
			25,000	18,000	21,000			64,000
Lines, Roads, etc 540.00								
Water Main Improvements-Pine St.	WTRD-001	n/a	100,000				100,000	
Water Main Looping	WTRD-006	n/a	60,000				60,000	
Lines, Roads, etc 540.00 Total								
			160,000				160,000	
Meters 530.60								
Auto Meter Reading	WTRD-002	n/a	35,000	35,000	35,000			105,000
Meters 530.60 Total								
			35,000	35,000	35,000			105,000
Vehicles 530.00								
One Ton Utility Truck	WTRD-003	n/a		35,000				35,000
Vehicles 530.00 Total								
			35,000				35,000	
GRAND TOTAL								
			225,000	88,000	56,000			369,000

SEWER FUND O&M ALLOCATED BY CATEGORY							
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Utility Sales	\$ 1,550,000	\$ 1,515,750	\$ 1,553,644	\$ 1,592,485	\$ 1,632,297	\$ 1,673,104	
Pretreatment Revenue	230,000	228,000	232,560	237,211	241,955	246,795	
Connection Fees	32,000	30,000	30,000	30,000	30,000	30,000	
Interest Income	31,800	33,000	33,000	33,000	33,000	33,000	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 1,843,800	\$ 1,806,750	\$ 1,849,204	\$ 1,892,696	\$ 1,937,252	\$ 1,982,899	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,567,230	1,535,738	1,571,823	1,608,792	1,646,665	1,685,464
Capital Expenditures Allocation	10%	184,380	180,675	184,920	189,270	193,725	198,290
Cash Reserve & Equip Repl Allocation	5%	92,190	90,338	92,460	94,635	96,863	99,145
Operating & Maintenance:							
Personnel - Admin	\$ 88,320	\$ 73,458	\$ 76,396	\$ 79,452	\$ 82,630	\$ 85,935	
Personnel - Collection	141,580	153,965	160,124	166,529	173,190	180,117	
Personnel - WRF	277,745	306,555	318,817	331,570	344,833	358,626	
Personnel - Pretreatment	23,000	24,017	24,978	25,977	27,016	28,096	
Sub Total	530,645	557,995	580,315	603,527	627,668	652,775	
Professional Svcs - Admin	159,345	151,360	155,901	160,578	165,395	170,357	
Professional Svcs - Collection	700	700	721	743	765	788	
Professional Svcs - WRF	5,250	9,250	9,528	9,813	10,108	10,411	
Professional Svcs - Pretreatment	5,500	8,000	8,240	8,487	8,742	9,004	
Sub Total	170,795	169,310	174,389	179,621	185,010	190,560	
Contractual Svcs - Admin	94,131	85,375	87,936	90,574	93,292	96,090	
Contractual Svcs - Collection	48,750	46,700	48,101	49,544	51,030	52,561	
Contractual Svcs - WRF	214,650	193,400	199,202	205,178	211,333	217,673	
Contractual Svcs - Pretreatment	3,500	4,250	4,378	4,509	4,644	4,783	
Sub Total	361,031	329,725	339,617	349,805	360,299	371,108	
Supplies - Admin	5,350	5,300	5,459	5,623	5,791	5,965	
Supplies - Collection	43,100	39,600	40,788	42,012	43,272	44,570	
Supplies - WRF	67,550	83,550	86,057	88,638	91,297	94,036	
Supplies - Pretreatment	2,600	2,700	2,781	2,864	2,950	3,039	
Sub Total	118,600	131,150	135,085	139,137	143,311	147,610	
Total O&M Projected	\$ 1,181,071	\$ 1,188,180	\$ 1,229,405	\$ 1,272,091	\$ 1,316,289	\$ 1,362,054	
Equipment Reserve Transfer In-Minor Eq	0						
85% Revenue Allocation - O&M	1,567,230	1,535,738	1,571,823	1,608,792	1,646,665	1,685,464	
O&M Excess (Deficit) vs 85 % allocation	\$ 386,159	\$ 347,558	\$ 342,418	\$ 336,701	\$ 330,376	\$ 323,410	
Capital Projection	126,000	137,000	418,000	400,000	400,000	0	
Bond Debt Repayment Transfer Out	449,000	451,110	451,110	451,110	451,110	451,110	
Capital Reserve Transfer In from Surplus	0	0	0	0	0	0	
Revenue Allocation - Capital	184,380	180,675	184,920	189,270	193,725	198,290	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (390,620)	\$ (407,435)	\$ (684,190)	\$ (661,840)	\$ (657,385)	\$ (252,820)	
Transfer to Reserves / Surplus	87,000	30,000	0	0	0	169,000	
3% Revenue Allocation - Equip Repl	55,314	54,203	55,476	56,781	58,118	59,487	
2% Revenue Allocation - Cash Reserve	36,876	36,135	36,984	37,854	38,745	39,658	
Cash Reserve Excess (Deficit)	\$ (5,190)	\$ (60,338)	\$ (92,460)	\$ (94,635)	\$ (96,863)	\$ 69,855	
Cash Expenditures	1,307,071	1,325,180	1,647,405	1,672,091	1,716,289	1,362,054	
Transfers Out	536,000	481,110	451,110	451,110	451,110	620,110	
Total Expenditures & Transfers Projected	\$ 1,843,071	\$ 1,806,290	\$ 2,098,515	\$ 2,123,201	\$ 2,167,399	\$ 1,982,164	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 729	\$ 460	\$ (249,312)	\$ (230,505)	\$ (230,146)	\$ 735	

Need sewer rate increase

SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M		64.1%		65.8%		66.5%	
O & M Cost per 1000 gallons sold will not exceed \$ 3.90							
Actual Cost per 1,000 Gallons sold	\$	4.23	\$	4.25	\$	4.40	\$
Revenue per 1,000 Gallons billed will exceed \$ 5.90 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$	6.60	\$	6.47	\$	6.62	\$
Operating Income per 1,000 gallons billed will							
Exceed \$2.00	\$	2.37	\$	2.22	\$	2.22	\$
Cash Reserves will exceed 45 days of O&M expenses							
Actual Days of Cash Reserves		301		299		215	
Cash Balance at EOFY	\$	974,446	\$	974,906	\$	725,594	\$
Gallons billed for FY 2009-10		279,368,380		279,368,380		279,368,380	

SEWER FUND O&M ALLOCATED BY DEPARTMENT							
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Revenue							
Utility Sales	\$ 1,550,000	\$ 1,515,750	\$ 1,553,644	\$ 1,592,485	\$ 1,632,297	\$ 1,673,104	
Pretreatment Revenue	230,000	228,000	232,560	237,211	241,955	246,795	
Connection Fees	32,000	30,000	30,000	30,000	30,000	30,000	
Interest Income	31,800	33,000	33,000	33,000	33,000	33,000	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 1,843,800	\$ 1,806,750	\$ 1,849,204	\$ 1,892,696	\$ 1,937,252	\$ 1,982,899	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,567,230	1,535,738	1,571,823	1,608,792	1,646,665	1,685,464
Capital Expenditures Allocation	10%	184,380	180,675	184,920	189,270	193,725	198,290
Cash Reserve & Equip Repl Allocation	5%	92,190	90,338	92,460	94,635	96,863	99,145
Operating & Maintenance:							
Personnel - Admin	\$ 88,320	\$ 73,458	\$ 76,396	\$ 79,452	\$ 82,630	\$ 85,935	
Professional Svcs - Admin	159,345	151,360	155,901	160,578	165,395	170,357	
Contractual Svcs - Admin	94,131	85,375	87,936	90,574	93,292	96,090	
Supplies - Admin	5,350	5,300	5,459	5,623	5,791	5,965	
Sub Total	347,146	315,493	325,692	336,227	347,108	358,348	
Personnel - Collection	141,580	153,965	160,124	166,529	173,190	180,117	
Professional Svcs - Collection	700	700	721	743	765	788	
Contractual Svcs - Collection	48,750	46,700	48,101	49,544	51,030	52,561	
Supplies - Collection	43,100	39,600	40,788	42,012	43,272	44,570	
Sub Total	234,130	240,965	249,734	258,827	268,257	278,037	
Personnel - WRF	277,745	306,555	318,817	331,570	344,833	358,626	
Professional Svcs - WRF	5,250	9,250	9,528	9,813	10,108	10,411	
Contractual Svcs - WRF	214,650	193,400	199,202	205,178	211,333	217,673	
Supplies - WRF	67,550	83,550	86,057	88,638	91,297	94,036	
Sub Total	565,195	592,755	613,603	635,199	657,571	680,747	
Personnel - Pretreatment	23,000	24,017	24,978	25,977	27,016	28,096	
Professional Svcs - Pretreatment	5,500	8,000	8,240	8,487	8,742	9,004	
Contractual Svcs - Pretreatment	3,500	4,250	4,378	4,509	4,644	4,783	
Supplies - Pretreatment	2,600	2,700	2,781	2,864	2,950	3,039	
Sub Total	34,600	38,967	40,376	41,837	43,352	44,923	
Total O&M Projected	1,181,071	1,188,180	1,229,405	1,272,091	1,316,289	1,362,054	
Equipment Reserve Transfer In-Minor Eq	0						
85% Revenue Allocation - O&M	1,567,230	1,535,738	1,571,823	1,608,792	1,646,665	1,685,464	
O&M Excess (Deficit) vs 85 % allocation	\$ 386,159	\$ 347,558	\$ 342,418	\$ 336,701	\$ 330,376	\$ 323,410	
Capital Projection	126,000	137,000	418,000	400,000	400,000	0	
Bond Debt Repayment Transfer Out	449,000	451,110	451,110	451,110	451,110	451,110	
Capital Reserve Transfer In from Surplus	0	0	0	0	0	0	
Revenue Allocation - Capital	184,380	180,675	184,920	189,270	193,725	198,290	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (390,620)	\$ (407,435)	\$ (684,190)	\$ (661,840)	\$ (657,385)	\$ (252,820)	
Transfer to Reserves / Surplus	87,000	30,000	0	0	0	169,000	
3% Revenue Allocation - Equip Repl	55,314	54,203	55,476	56,781	58,118	59,487	
2% Revenue Allocation - Cash Reserve	36,876	36,135	36,984	37,854	38,745	39,658	
Cash Reserve Excess (Deficit)	\$ (5,190)	\$ (60,338)	\$ (92,460)	\$ (94,635)	\$ (96,863)	\$ 69,855	
Cash Expenditures	1,307,071	1,325,180	1,647,405	1,672,091	1,716,289	1,362,054	
Transfers Out	536,000	481,110	451,110	451,110	451,110	620,110	
Total Expenditures & Transfers Projected	\$ 1,843,071	\$ 1,806,290	\$ 2,098,515	\$ 2,123,201	\$ 2,167,399	\$ 1,982,164	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 729	\$ 460	\$ (249,312)	\$ (230,505)	\$ (230,146)	\$ 735	

SEWER DEPARTMENT'S CRITICAL MEASURES

SEWER FUND

Account Number	Description	YTD Actual			Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	
301-000-4-344-41	Pre-Treatment Revenue	230,000.67	114,681.33	230,000.00	228,000.00
301-000-4-346-10	Sales / Extra Sales	1,502,736.90	766,130.64	1,550,000.00	1,515,750.00 = Oct sales x 6 plus total for 1st 6 mos
301-000-4-346-20	Gain On Sale Of Assets	-	-	-	-
301-000-4-346-30	Connection Fees	29,951.00	5,312.00	32,000.00	30,000.00
301-000-4-361-10	Interest Income	45,263.92	18,459.58	31,800.00	33,000.00
301-000-4-371-10	Misc Revenue	907.40	7,488.32	-	-
301-000-4-371-15	Grants	-	-	-	-
301-000-4-371-90	Overpayments	-	-	-	-
301-000-4-381-50	From Sewer Surplus/Repl	-	-	-	-
301-000-4-381-78	From Sewer Construction	-	-	-	-
TOTAL REVENUE		1,808,859.89	912,071.87	1,843,800.00	1,806,750.00

SEWER ADMIN

301-301-5-110-00	Regular Salaries	62,498.29	36,643.32	69,160.00	55,100.00
301-301-5-120-00	Overtime	155.25	5.62	400.00	200.00
301-301-5-130-00	Benefits - Health & Life	6,399.34	3,605.21	5,910.00	7,358.00
301-301-5-131-00	Benefits - Other	-	-	-	-
301-301-5-140-00	Social Security	1,741.33	484.96	5,325.00	4,225.00
301-301-5-150-00	Retirement	2,110.52	645.57	7,500.00	6,550.00
301-301-5-160-00	Unemployment Ins	-	-	-	-
301-301-5-170-00	Salary/Car Allowance	24.85	12.40	25.00	25.00
301-301-5-210-00	Auditing	500.00	500.00	500.00	500.00
301-301-5-220-00	Legal / Attorney Fees	110.00	681.00	2,000.00	2,000.00
301-301-5-230-00	Engineering / Consulting	-	-	11,000.00	-
301-301-5-240-00	Training And Travel	132.88	-	200.00	300.00
301-301-5-250-00	Admin Exp To General Admin	145,644.00	72,822.00	145,645.00	148,560.00
301-301-5-260-00	Waste Removal	-	-	-	-
301-301-5-310-00	Telephone / Communications	331.54	218.26	800.00	500.00
301-301-5-320-00	Postage	4.31	-	100.00	25.00
301-301-5-330-00	Utilities	1,199.12	508.15	1,000.00	1,200.00
301-301-5-340-00	Rentals And Leases	510.45	498.00	800.00	700.00
301-301-5-350-00	Insurance	47,566.54	-	46,000.00	48,850.00
301-301-5-360-00	Equipment Maint And Repair	-	-	1,000.00	1,000.00
301-301-5-360-10	Vehicle Maint/Repair	212.49	-	200.00	500.00
301-301-5-370-00	Transportation Reimburse	-	-	100.00	100.00
301-301-5-380-00	Building Maintenance	-	-	1,500.00	500.00
301-301-5-390-00	Other Contractual Services	20,966.61	8,401.55	15,000.00	20,000.00
301-301-5-390-37	Utility Assist To Agencies	4,211.36	1,546.48	5,631.00	5,000.00
301-301-5-390-50	Contractual/Technological	12,206.17	2,554.49	22,000.00	7,000.00
301-301-5-410-00	Office Supplies	131.66	-	250.00	200.00
301-301-5-420-00	Fuels For Vehicles/Equip	429.19	301.66	600.00	500.00
301-301-5-430-00	Operating Supplies	417.82	65.61	500.00	500.00
301-301-5-440-00	Safety & Uniform Supplies	-	-	-	-
301-301-5-450-00	Maint/Repair Supplies	-	-	-	100.00
301-301-5-460-00	Vehicle Maint Supplies	1,637.58	4,081.39	4,000.00	4,000.00
301-301-5-470-00	Minor Equipment	-	-	-	-
301-301-5-520-00	Buildings & Structures	-	-	-	-
301-301-5-530-00	Equipment	-	-	-	-
301-301-5-550-00	Other Capital Improvements	744,891.79	-	-	-
301-301-5-595-00	Depreciation Expenses	-	-	-	-
301-301-5-650-00	Prior Year Adjustment	-	-	-	-
301-301-5-730-24	Transfer To Sewer Surplus	10,834.00	92,102.00	87,000.00	30,000.00 Includes Connection Fees
301-301-5-730-31	Transfer To WRF Loan Payment	452,000.00	227,000.00	449,000.00	451,110.00
301-301-5-730-39	Trans To 004/Ulli Facility	-	-	-	-
301-301-5-730-41	Transfer To Sewer Constr	-	-	-	-
301-301-5-810-00	Bad Debt	6,211.87	2,218.70	-	-
301-301-5-820-00	Econ Dev Incentive Disc.	-	-	-	-

SEWER COLLECTION

301-303-5-110-00	Regular Salaries	106,652.31	53,074.26	104,850.00	108,300.00
301-303-5-120-00	Overtime	8,269.54	4,314.62	8,000.00	12,000.00
301-303-5-130-00	Benefits - Health & Life	8,910.53	3,779.56	8,520.00	9,365.00
301-303-5-131-00	Benefits - Other	3,568.38	-	1,210.00	3,600.00
301-303-5-140-00	Social Security	8,020.56	4,005.53	8,700.00	9,000.00
301-303-5-150-00	Retirement	10,604.31	5,624.13	10,300.00	11,700.00
301-303-5-160-00	Unemployment Ins	-	-	-	-
301-303-5-230-00	Engineering / Consulting	475.55	-	500.00	500.00
301-303-5-240-00	Training And Travel	-	-	200.00	200.00
301-303-5-260-00	Waste Removal	414.35	209.14	250.00	500.00
301-303-5-310-00	Telephone / Communications	2,868.99	827.13	4,500.00	4,500.00
301-303-5-330-00	Utilities	-	860.00	1,000.00	2,000.00
301-303-5-340-00	Rentals And Leases	2,507.11	5,372.22	20,000.00	19,200.00
301-303-5-350-10	Insurance Claims	2,344.32	-	2,000.00	3,000.00 keeping equip.longer
301-303-5-360-00	Equipment Maint And Repair	1,676.22	447.24	3,000.00	3,000.00
301-303-5-360-10	Vehicle Maint/Repair	708.90	75.00	2,500.00	2,500.00
301-303-5-380-00	Building Maintenance	15,135.73	633.85	15,000.00	11,500.00
301-303-5-390-00	Other Contractual Services	360.00	-	500.00	500.00
301-303-5-390-50	Contractual/Technological	6,735.38	3,501.41	7,500.00	7,500.00
301-303-5-420-00	Fuels For Vehicles/Equip	9,024.42	5,673.23	20,000.00	18,000.00
301-303-5-430-00	Operating Supplies	540.89	584.93	1,000.00	1,000.00
301-303-5-440-00	Safety & Uniform Supplies	501.05	8.24	600.00	1,000.00
301-303-5-450-00	Maint/Repair Supplies	345.32	54.33	1,000.00	600.00 Switched vehicle maint.& Maint./Repair supplies
301-303-5-460-00	Vehicle Maint Supplies	11,526.87	1,663.35	13,000.00	11,500.00
301-303-5-470-00	Minor Equipment	-	-	-	-
301-303-5-470-70	Minor Eq./New Service Conn	-	-	-	-
301-303-5-505-00	Engineering For Capital	-	-	-	-
301-303-5-510-10	Right Of Way	-	-	-	-
301-303-5-510-20	Easement	-	-	-	-
301-303-5-520-00	Buildings & Structures	-	-	86,000.00	-
301-303-5-530-00	Equipment	-	-	-	55,000.00
301-303-5-540-00	Lines Roads Etc - New/Repl	-	-	-	-

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
301-303-5-550-00	Other Capital Improvements	-	-	-	-	
301-303-5-595-00	Depreciation Expenses	-	-	-	-	
301-303-5-620-00	Interest Expense	6,635.36	-	-	-	
WATER RECLAMATION FACILITY						
301-304-5-110-00	Regular Salaries	211,298.97	107,347.58	210,690.00	233,500.00	
301-304-5-120-00	Overtime	6,941.36	2,531.21	6,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	15,324.73	7,199.37	17,030.00	19,105.00	
301-304-5-131-00	Benefits - Other	174.00	530.86	2,430.00	1,000.00	
301-304-5-140-00	Social Security	16,514.36	8,184.28	16,615.00	18,225.00	
301-304-5-150-00	Retirement	20,131.12	10,769.08	24,480.00	27,225.00	
301-304-5-160-00	Unemployment Ins	-	-	-	-	
301-304-5-220-00	Legal / Attorney Fees	-	-	3,000.00	3,000.00	
301-304-5-230-00	Engineering / Consulting	-	-	1,000.00	5,000.00	Increased for NPDES Permit Renewal
301-304-5-240-00	Training And Travel	710.00	123.00	1,250.00	1,250.00	
301-304-5-310-00	Telephone / Communications	2,254.35	1,021.72	3,750.00	3,000.00	
301-304-5-320-00	Postage	91.24	398.76	50.00	50.00	Over budget due to NPDES Testing 2010
301-304-5-330-00	Utilities	127,456.64	55,500.89	120,000.00	120,000.00	
301-304-5-330-22	Utilities - Lift Station	1,869.87	908.00	2,000.00	2,000.00	
301-304-5-340-00	Rentals And Leases	-	-	250.00	250.00	
301-304-5-360-00	Equipment Maint And Repair	15,813.97	15,303.79	40,000.00	25,000.00	Increased for Equipment overhaul/repair
301-304-5-360-10	Vehicle Maint/Repair	3,449.07	687.41	7,000.00	3,500.00	
301-304-5-370-00	Transportation Reimburse	-	-	100.00	100.00	
301-304-5-380-00	Building Maintenance	524.36	613.49	1,500.00	1,500.00	
301-304-5-390-00	Other Contractual Services	22,235.42	19,540.39	25,000.00	25,000.00	
301-304-5-390-23	Lab Testing	16,371.22	5,213.00	12,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	2,868.61	3,077.30	3,000.00	3,000.00	Over budget from hardware purchase 2010
301-304-5-410-00	Office Supplies	16.09	-	100.00	100.00	
301-304-5-420-00	Fuels For Vehicles/Equip	1,879.73	1,232.23	3,000.00	3,000.00	
301-304-5-430-00	Operating Supplies	7,933.45	1,574.73	8,000.00	6,000.00	
301-304-5-430-22	Trees-Purchase&Supplies	-	-	200.00	200.00	
301-304-5-440-00	Safety & Uniform Supplies	444.53	154.99	1,500.00	1,500.00	
301-304-5-450-00	Maint/Repair Supplies	12,304.26	3,697.83	15,000.00	15,000.00	
301-304-5-460-00	Vehicle Maint Supplies	249.39	319.17	750.00	750.00	
301-304-5-470-00	Minor Equipment	8,692.20	4,291.17	16,500.00	37,000.00	Increased for Equipment Replacement
301-304-5-490-00	General,Fuel/Chemical Sup	19,666.35	7,271.75	22,500.00	20,000.00	
301-304-5-505-00	Engineering For Capital	-	-	-	-	
301-304-5-510-00	Land	-	-	-	-	
301-304-5-520-00	Buildings & Structures	-	-	-	-	
301-304-5-530-00	Equipment	-	20,750.39	40,000.00	82,000.00	
301-304-5-540-00	Lanes Roads Etc - New/Repl	-	-	-	-	
301-304-5-550-00	Other Capital Improvements	-	-	-	-	
301-304-5-595-00	Depreciation Expenses	-	-	-	-	
301-304-5-730-24	Transfer To Sewer Surplus	-	210.00	-	-	
SEWER PRETREATMENT						
301-305-5-110-00	Regular Salaries	17,969.52	9,022.92	18,100.00	18,600.00	
301-305-5-120-00	Overtime	-	-	-	-	
301-305-5-130-00	Benefits - Health & Life	1,200.14	611.49	1,100.00	1,492.00	
301-305-5-131-00	Benefits - Other	-	-	600.00	500.00	
301-305-5-140-00	Social Security	1,374.57	690.30	1,400.00	1,425.00	
301-305-5-150-00	Retirement	1,658.32	884.30	1,800.00	2,000.00	
301-305-5-220-00	Unemployment Ins	-	-	-	-	
301-305-5-230-00	Legal / Attorney Fees	3,083.50	1,380.00	5,000.00	2,500.00	
301-305-5-240-00	Engineering / Consulting	-	4,655.00	-	5,000.00	Over budget for local limits per USEPA
301-305-5-240-00	Training And Travel	-	-	500.00	500.00	
301-305-5-310-00	Telephone / Communications	-	-	-	-	
301-305-5-330-00	Utilities	268.04	86.28	500.00	500.00	
301-305-5-340-00	Rentals And Leases	-	-	-	-	
301-305-5-350-00	Insurance	-	-	-	-	
301-305-5-360-00	Equipment Maint And Repair	255.00	255.00	500.00	500.00	
301-305-5-360-10	Vehicle Maint/Repair	-	424.16	-	750.00	
301-305-5-370-00	Transportation Reimburse	-	-	-	-	
301-305-5-380-00	Building Maintenance	-	-	-	-	
301-305-5-390-00	Other Contractual Services	-	-	-	-	
301-305-5-390-23	Lab Testing	1,862.50	1,803.00	2,500.00	2,500.00	
301-305-5-410-00	Office Supplies	-	-	100.00	100.00	
301-305-5-420-00	Fuels For Vehicles/Equip	1,033.97	393.33	1,400.00	1,000.00	
301-305-5-430-00	Operating Supplies	146.17	-	500.00	500.00	
301-305-5-440-00	Safety & Uniform Supplies	-	-	100.00	100.00	
301-305-5-450-00	Maint/Repair Supplies	-	-	-	-	
301-305-5-460-00	Vehicle Maint Supplies	-	-	-	-	
301-305-5-470-00	Minor Equipment	-	1,087.00	500.00	1,000.00	
301-305-5-530-00	Equipment	-	-	-	-	
301-305-5-550-00	Other Capital Improvements	-	-	-	-	
301-305-5-595-00	Depreciation Expenses	-	-	-	-	
TOTAL EXPENSES		2,276,972.07	845,348.71	1,843,071.00	1,806,290.00	
REVENUE OVER EXPENSES		(468,112.18)	66,723.16	729.00	460.00	
SEWER SURPLUS						
Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	YTD Actual	FY 2010-11 Budget	FY 2011-12 Budget
307-000-4-361-10	Interest Income	4,653.12	2,413.03	3,390.00	4,780.00	
307-000-4-371-10	Miscellaneous Revenue	-	269.67	-	-	
307-000-4-381-82	From Sewer Fund	10,834.00	92,312.00	87,000.00	30,000.00	Includes Connection Fees
TOTAL REVENUE		15,487.12	94,994.70	90,390.00	34,780.00	
307-307-5-730-19	Transfer To Sewer Fd	-	-	-	-	
TOTAL EXPENSES		-	-	-	-	

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
REVENUE OVER EXPENSES		15,487.12	94,994.70	90,390.00	34,780.00	
WATER RECLAMATION REPAYMENT FUND						
Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	YTD Actual	FY 2010-11 Budget	FY 2011-12 Budget
308-000-4-361-10	Interest Income	1,289.75		1,251.50	2,200.00	1,800.00
308-000-4-371-10	Miscellaneous Revenue			93.74		
308-000-4-371-16	Loan Proceeds			-		
308-000-4-381-10	From General Admin Fund	452,000.00	227,000.00	449,000.00	451,110.00	
308-000-4-381-82	From Sewer Fund	453,289.75	228,345.24	451,200.00	452,910.00	
TOTAL REVENUE						
308-308-5-610-00	Principal Payments		179,291.61	361,175.00	371,700.00	
308-308-5-620-00	Interest Payments	98,496.05	46,262.27	89,935.00	79,500.00	
308-308-5-630-00	Other Debt Services					
TOTAL EXPENSES		98,496.05	225,553.88	451,110.00	451,200.00	
REVENUE OVER EXPENSES		354,793.70	2,791.36	90.00	1,710.00	

City of Highland, Illinois

Sewer Collection

'11/12 thru '15/'16

PROJECTS BY BUDGET ITEM

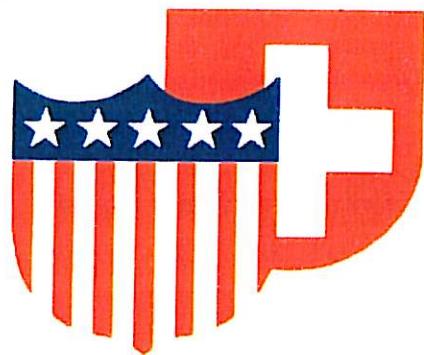
Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Equipment 530.00								
Backhoe / Front-end Loader	SC-001	n/a		18,000				18,000
Equipment 530.00 Total				18,000				18,000
Lines, Roads, etc 540.00								
I & I Corrections	SC-002	n/a	55,000	400,000	400,000	400,000		1,255,000
Lines, Roads, etc 540.00 Total			55,000	400,000	400,000	400,000		1,255,000
GRAND TOTAL			55,000	418,000	400,000	400,000		1,273,000

City of Highland, Illinois
Water Reclamation Facility
 '11/12 thru '15/'16

PROJECTS BY BUDGET ITEM

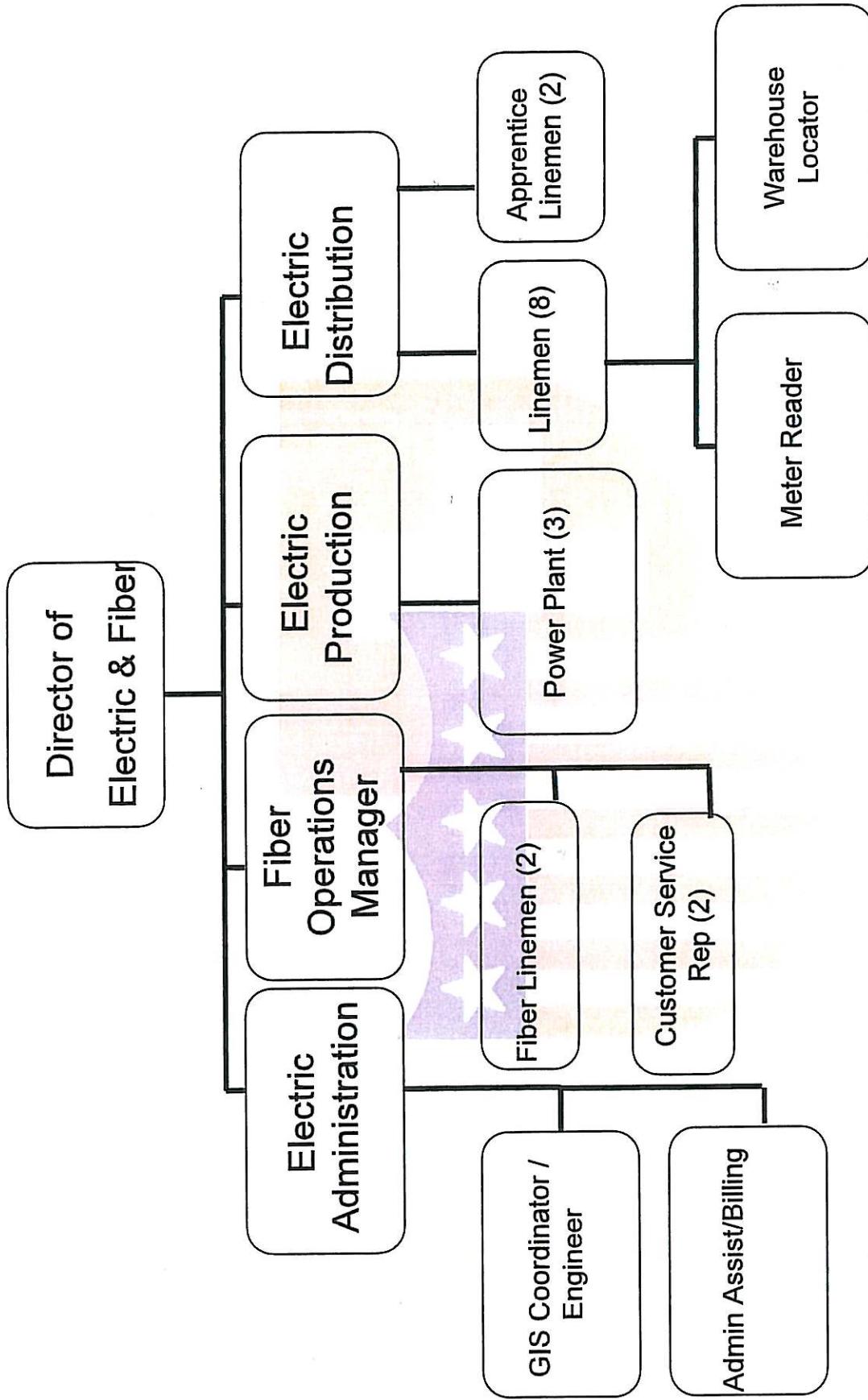
Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Equipment 530.00								
Bar Screen Repairs	WRF-002	n/a	35,000					35,000
10HP Peerless Pump	WRF-003	n/a	22,000					22,000
Equipment 530.00 Total			57,000					57,000
Vehicles 530.00								
Utility Truck Bed Replacement w/ Crane	WRF-001	n/a	25,000					25,000
Vehicles 530.00 Total			25,000					25,000
GRAND TOTAL			82,000					82,000

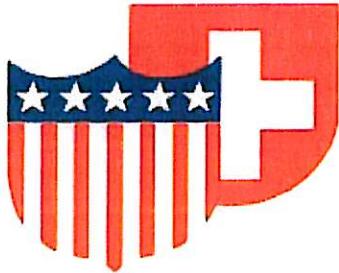
CITY OF HIGHLAND



ELECTRIC & FIBER

Electric & Fiber





City of Highland

Electric and Fiber Funds

Dan Cook, Director of Electric and Fiber

2011-2012 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 10%.
- Operating income per KWH will exceed .006 based on benchmarks provided in the 2010-2011 APPA Statistical Report.
- Total O&M cost, not including purchase of power, will average \$33.50 monthly per customer based on APPA benchmarking.
- Review and modify electric connection fees to cover all related costs at 100%.
- Review and modify pole attachment fees to cover all related costs at 100%.
- Utilize data collected during the current fiscal year regarding outage costs as a benchmark and reduce this cost by 10%.

Major Initiatives

Goals for the City Electric Department can be broken down into four categories; Electric Administration, Electric Production, Electric Distribution, and Fiber to the Premises (FTTP).

Electric Administration Goals:

1. Complete the installation of full SCADA capabilities to the new Eastside Substation, Lochmann Substation and the 138 kV Substation.
2. Develop an Outage Management System.

3. Administration of the Energy Efficiency Program funded by the \$75,000.00 EECBG Grant money the City was awarded.
4. Increase departmental efficiency by locating and hiring a “working supervisor” for the Electrical Distribution Group.
5. Continue to expand public awareness programs for energy use and conservation.

Electric Production Goals:

1. Construct new facility to house the five Caterpillar generators while also retrofitting to maintain IEPA air quality standards.
2. Relocate/co-locate the five Caterpillar generators into the new facility.
3. Lower Production Departments O&M by 10% through the evaluation and optimization of current operating procedures.

Electric Distribution Goals:

1. Upgrade and modernize the distribution systems in the following ways:
 - A) Complete the conversion of the remaining 2400 volt circuits to 13.2 kV circuits and de-commission the 2400 volt substation on Poplar Street
 - B) Continue the orderly inspection and replacement of deteriorating power poles.
 - C) Install and/or construct new circuit ties to increase system flexibility and reliability. (Specifically Bellm Road cross tie)
 - D) Begin development and installation of Northeast Quadrant transmission lines and install street lighting on Northeast Quadrant Peripheral Route.
2. Begin planning for new substation to power Northwest Quadrant development. This will also prepare to facilitate the switch out of the aging substation transformer in the Westside Substation when required.
3. Expand service to new customers within our existing service territory.
4. Continue the investigation and development of a plan to provide a second transmission feed to the system.

Fiber to the Premises (FTTP) Goals:

1. Complete installation of Phase II of the FTTP Broadband system.
2. Continue staffing of department to meet requirements of increasing subscriber base.
3. Develop residential client base. Goal to reach 500 subscribers by the end of the fiscal year (April 30, 2012).

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY						
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue						
Utility Sales	\$ 11,800,000	\$ 12,250,000	12,556,250	12,870,156	13,191,910	13,521,708
Connection Fees	20,000	16,500	16,500	16,500	16,500	16,500
Misc Revenues	1,023,918	78,100	78,100	78,100	78,100	78,100
Total Revenues Projected	\$ 12,843,918	\$ 12,344,600	\$ 12,650,850	\$ 12,964,756	\$ 13,286,510	\$ 13,616,308
Revenue Allocation:						
Operating & Maintenance Allocation	85%	10,917,330	10,492,910	10,753,223	11,020,043	11,293,534
Capital Expenditures Allocation	10%	1,284,392	1,234,460	1,265,085	1,296,476	1,328,651
Cash Reserve & Equip Repl Allocation	5%	642,196	617,230	632,543	648,238	664,326
Operating & Maintenance:						
Personnel - Admin	\$ 178,843	\$ 181,233	\$ 186,670	\$ 192,270	\$ 198,038	\$ 203,979
Personnel - Production	202,700	139,790	143,984	148,304	152,753	157,336
Personnel - Distribution	937,425	994,300	859,129	884,903	911,450	938,794
Sub Total	1,318,968	1,315,323	1,189,783	1,225,477	1,262,241	1,300,109
Professional Svcs - Admin	694,705	724,340	738,827	753,604	768,676	784,050
Professional Svcs - Production	21,500	28,700	29,274	29,859	30,456	31,065
Professional Svcs - Distribution	50,500	60,500	61,710	62,944	64,203	65,487
Sub Total	766,705	813,540	829,811	846,407	863,335	880,602
Contractual Svcs - Admin	771,609	356,909	364,047	371,328	378,755	386,330
Contractual Svcs - Production	7,618,100	7,852,350	8,009,397	8,169,585	8,332,977	8,499,637
Contractual Svcs - Distribution	254,500	263,000	268,260	273,625	279,098	284,680
Sub Total	8,644,209	8,472,259	8,641,704	8,814,538	8,990,830	9,170,647
Supplies - Admin	26,200	28,700	29,561	30,448	31,361	32,302
Supplies - Production	61,100	55,100	56,753	58,456	60,210	62,016
Supplies - Distribution	152,500	170,500	175,615	180,883	186,309	191,898
Sub Total	239,800	254,300	261,929	269,787	277,880	286,216
Total O&M Projected	\$ 10,969,682	\$ 10,855,422	\$ 10,923,227	\$ 11,156,209	\$ 11,394,286	\$ 11,637,574
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0
85% Revenue Allocation - O&M	10,917,330	10,492,910	10,753,223	11,020,043	11,293,534	11,573,862
O&M Excess (Deficit) vs 85 % allocation	\$ (52,352)	\$ (362,512)	\$ (170,005)	\$ (136,166)	\$ (100,753)	\$ (63,712)
Capital Projection	690,000	2,058,000	1,160,000	1,160,000	185,000	160,000
Bond Debt Repayment Transfer Out	831,000	300,000	408,000	1,158,000	1,246,000	1,129,564
Capital Reserve Transfer In from Surplus	150,000	1,600,000	0	570,000	0	0
Revenue Allocation - Capital	1,284,392	1,234,460	1,265,085	1,296,476	1,328,651	1,361,631
Capital Funding Excess (Deficit) vs 10% allocation	\$ (86,608)	\$ 476,460	\$ (302,915)	\$ (451,524)	\$ (102,349)	\$ 72,067
Transfer to Reserves / Surplus	500,000	731,100	159,600	60,500	461,000	688,800
3% Revenue Allocation - Equip Repl	385,318	370,338	379,526	388,943	398,595	408,489
2% Revenue Allocation - Cash Reserve	256,878	246,892	253,017	259,295	265,730	272,326
Cash Reserve Excess (Deficit)	\$ (142,196)	\$ 113,870	\$ (472,943)	\$ (587,738)	\$ (203,326)	\$ 7,985
Cash Expenditures	11,659,682	12,913,422	12,083,227	12,316,209	11,579,286	11,797,574
Transfers Out	1,331,000	1,031,100	567,600	1,218,500	1,707,000	1,818,364
Total Expenditures & Transfers Projected	\$ 12,990,682	\$ 13,944,522	\$ 12,650,827	\$ 13,534,709	\$ 13,286,286	\$ 13,615,938
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 3,236	\$ 78	\$ 23	\$ 47	\$ 224	\$ 370

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	85.4%	87.9%	86.3%	86.1%	85.8%	85.5%
	1 new lineman					
Revenue Dedicated to Personnel will not exceed 10%						
Actual Revenue Dedicated to Personnel	10.3%	10.7%	9.4%	9.5%	9.5%	9.5%
Revenue per KWH will exceed .07200 cents per KWH						
Actual Revenue per KWH	0.0951	0.0891	0.0891	0.0891	0.0891	0.0891
O & M Cost per KWH sold will not exceed .0660 cents per KWH						
Actual Cost per KWH sold	0.0812	0.0784	0.0769	0.0767	0.0764	0.0761
Operating Income will exceed .006 cents per KWH						
Actual Operating Income per KWH	0.0139	0.0107	0.0122	0.0124	0.0127	0.0130
Projected KWH per Year with 2.5% increase over Actual 2009-2010 KWH	135,114,010	138,491,860	141,954,157	145,503,011	149,140,586	152,869,101

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT						
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue						
Utility Sales	\$ 11,800,000	\$ 12,250,000	\$ 12,556,250	\$ 12,870,156	\$ 13,191,910	\$ 13,521,708
Connection Fees	20,000	16,500	16,500	16,500	16,500	16,500
Misc Revenues	1,023,918	78,100	78,100	78,100	78,100	78,100
Total Revenues Projected	\$ 12,843,918	\$ 12,344,600	\$ 12,650,850	\$ 12,964,756	\$ 13,286,510	\$ 13,616,308
Revenue Allocation:						
Operating & Maintenance Allocation	85%	10,917,330	10,492,910	10,753,223	11,020,043	11,293,534
Capital Expenditures Allocation	10%	1,284,392	1,234,460	1,265,085	1,296,476	1,328,651
Cash Reserve & Equip Repl Allocation	5%	642,196	617,230	632,543	648,238	664,326
Operating & Maintenance:						
Personnel - Admin	\$ 178,843	\$ 181,233	\$ 186,670	\$ 192,270	\$ 198,038	\$ 203,979
Professional Svcs - Admin	694,705	724,340	738,827	753,604	768,676	784,050
Contractual Svcs - Admin	771,609	356,909	364,047	371,328	378,755	386,330
Supplies - Admin	26,200	28,700	29,561	30,448	31,361	32,302
Sub Total Admin	1,671,357	1,291,182	1,319,105	1,347,650	1,376,830	1,406,661
Personnel - Production	202,700	139,790	143,984	148,304	152,753	157,336
Professional Svcs - Production	21,500	28,700	29,274	29,859	30,456	31,065
Contractual Svcs - Production	7,618,100	7,852,350	8,009,397	8,169,585	8,332,977	8,499,637
Supplies - Production	61,100	55,100	56,753	58,456	60,210	62,016
Sub Total Production	7,903,400	8,075,940	8,239,408	8,406,204	8,576,396	8,750,054
Personnel - Distribution	937,425	994,300	859,129	884,903	911,450	938,794
Professional Svcs - Distribution	50,500	60,500	61,710	62,944	64,203	65,487
Contractual Svcs - Distribution	254,500	263,000	268,260	273,625	279,098	284,680
Supplies - Distribution	152,500	170,500	175,615	180,883	186,309	191,898
Sub Total Distribution	1,394,925	1,488,300	1,364,714	1,402,355	1,441,060	1,480,859
Total O&M Projected	10,969,682	10,855,422	10,923,227	11,156,209	11,394,286	11,637,574
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0
85% Revenue Allocation - O&M	10,917,330	10,492,910	10,753,223	11,020,043	11,293,534	11,573,862
O&M Excess (Deficit) vs 85 % allocation	\$ (52,352)	\$ (362,512)	\$ (170,005)	\$ (136,166)	\$ (100,753)	\$ (63,712)
Capital Projection	690,000	2,058,000	1,160,000	1,160,000	185,000	160,000
Bond Debt Repayment Transfer Out	831,000	300,000	408,000	1,158,000	1,246,000	1,129,564
Capital Reserve Transfer In from Surplus	150,000	1,600,000	0	570,000	0	0
Revenue Allocation - Capital	1,284,392	1,234,460	1,265,085	1,296,476	1,328,651	1,361,631
Capital Funding Excess (Deficit) vs 10% allocation	\$ (86,608)	\$ 476,460	\$ (302,915)	\$ (451,524)	\$ (102,349)	\$ 72,067
Transfer to Reserves / Surplus	500,000	731,100	159,600	60,500	461,000	688,800
3% Revenue Allocation - Equip Repl	385,318	370,338	379,526	388,943	398,595	408,489
2% Revenue Allocation - Cash Reserve	256,878	246,892	253,017	259,295	265,730	272,326
Cash Reserve Excess (Deficit)	\$ (142,196)	\$ 113,870	\$ (472,943)	\$ (587,738)	\$ (203,326)	\$ 7,985
Cash Expenditures	11,659,682	12,913,422	12,083,227	12,316,209	11,579,286	11,797,574
Transfers Out	1,331,000	1,031,100	567,600	1,218,500	1,707,000	1,818,364
Total Expenditures & Transfers Projected	\$ 12,990,682	\$ 13,944,522	\$ 12,650,827	\$ 13,534,709	\$ 13,286,286	\$ 13,615,938
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 3,236	\$ 78	\$ 23	\$ 47	\$ 224	\$ 370
ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85% Actual Revenue Dedicated to O&M	85.4%	87.9%	86.3%	86.1%	85.8%	85.5%
Revenue Dedicated to Personnel will not exceed 10% Actual Revenue Dedicated to Personnel	10.3%	10.7%	9.4%	9.5%	9.5%	9.5%
Revenue per KWH will exceed .0720 cents per KWH Actual Revenue per KWH	0.0951	0.0891	0.0891	0.0891	0.0891	0.0891
O & M Cost per KWH sold will not exceed .0660 cents per KWH Actual Cost per KWH sold	0.0812	0.0784	0.0769	0.0767	0.0764	0.0761
Operating Income will exceed .006 cents per KWH	0.0139	0.0107	0.0122	0.0124	0.0127	0.0130
Projected KWH per Year with 2.5% increase over Actual 2009-2010 KWH	135,114,010	138,491,860	141,954,157	145,503,011	149,140,586	152,869,101

ELECTRIC DEPARTMENT

Account Number	Description	FY 2009-10 Actual	YTD Actual		Comments
			6 months 10/31/10	FY 2010-11 Budget	
101-000-4-313-20	Utility Tax	414,848.02	243,394.19	430,000.00	428,750.00
101-000-4-321-40	Pole Attachment-CATV	11,418.00	11,418.00	11,400.00	11,400.00
101-000-4-321-41	Pole Attachment-Phone	1,518.00	2,718.00	1,518.00	2,700.00
101-000-4-346-10	Sales / Extra Sales	11,699,970.18	7,066,681.03	11,800,000.00	12,250,000.00
101-000-4-346-20	Gain On Sale Of Assets	1,612.57	-		
101-000-4-346-30	Connection Fees	15,125.00	7,525.00	20,000.00	16,500.00
101-000-4-346-41	Fuel Reimbursement	33,964.77	14,047.43	30,000.00	27,000.00
101-000-4-346-42	Generalizing Capacity Credl	539,078.40	224,760.66	540,000.00	540,000.00
101-000-4-361-10	Interest Income	35,075.35	16,349.92	20,000.00	24,000.00
101-000-4-371-10	Misc Revenue	27,955.47	77,156.55		40,000.00
101-000-4-371-17	Bond Proceeds	-	-		IT reimburse and bucket truck
101-000-4-371-20	Credit Card Discounts/Fees	(9,703.87)	(6,723.29)	(9,000.00)	(13,500.00)
101-000-4-371-90	Overpayments	-	-		
101-000-4-381-25	From Elec Bond	-	-		
101-000-4-381-34	From Customer Deposit Fd.	-	-		
101-000-4-381-42	From Elec Surplus/Eq Repl	150,000.00	150,000.00	1,600,000.00	For bldg / move generators
101-000-4-381-43	Transfer from General Fund				
TOTAL REVENUE		12,770,861.89	7,807,327.49	12,993,918.00	14,926,850.00

ELECTRIC ADMIN

101-101-5-110-00	Regular Salaries	85,329.09	80,977.74	133,127.00	132,500.00
101-101-5-120-00	Overtime	369.80	122.31	600.00	500.00
101-101-5-130-00	Benefits - Health & Life	14,468.14	8,965.71	17,300.00	22,408.00
101-101-5-131-00	Benefits - Other	389.46	-	3,010.00	500.00
101-101-5-140-00	Social Security	5,698.01	5,287.49	10,230.00	10,200.00
101-101-5-150-00	Retirement	6,871.13	7,400.01	14,420.00	15,050.00
101-101-5-160-00	Unemployment Ins	-	-		
101-101-5-170-00	Salary/Car Allowance	34.47	37.53	156.00	75.00
101-101-5-210-00	Auditing	2,000.00	2,000.00	2,000.00	2,000.00
101-101-5-220-00	Legal / Attorney Fees	24,137.45	5,062.29	20,000.00	20,000.00
101-101-5-230-00	Engineering / Consulting	-	-	1,000.00	17,500.00
101-101-5-240-00	Training And Travel	6,914.10	986.57	15,000.00	15,000.00
101-101-5-250-00	Admin Exp To General Admin	656,700.00	328,350.00	656,705.00	669,840.00
101-101-5-260-00	Waste Removal	-	-		
101-101-5-310-00	Telephone / Communications	3,229.75	2,141.50	5,000.00	5,000.00
101-101-5-320-00	Postage	354.93	233.17	500.00	500.00
101-101-5-330-00	Utilities	12,448.15	4,373.17	11,000.00	11,000.00
101-101-5-340-00	Rentals And Leases	-	-	-	-
101-101-5-350-00	Insurance	151,281.29	-	160,000.00	160,000.00
101-101-5-360-00	Equipment Maint And Repair	4,955.85	2,256.13	5,000.00	5,000.00
101-101-5-360-10	Vehicle Maint/Repair	244.81	183.50	1,000.00	1,000.00
101-101-5-370-00	Transportation Reimburse	-	-	100.00	100.00
101-101-5-380-00	Building Maintenance	5,057.13	2,362.50	5,000.00	5,000.00
101-101-5-390-00	Other Contractual Services	28,531.46	10,879.61	35,000.00	35,000.00
101-101-5-390-24	Collection Agency Fees	7,933.07	3,037.59	6,000.00	6,500.00
101-101-5-390-25	Overpayments	-	-	200.00	
101-101-5-390-37	Utility Assist To Agencies	28,331.14	10,403.58	37,809.00	37,809.00
101-101-5-390-50	Contractual/Technological	66,413.45	17,185.25	75,000.00	45,000.00
101-101-5-410-00	Office Supplies	279.74	950.01	500.00	1,000.00
101-101-5-420-00	Fuels For Vehicles/Equip	2,567.38	2,934.63	3,500.00	6,000.00
101-101-5-430-00	Operating Supplies	2,999.77	2,024.50	10,000.00	7,500.00
101-101-5-440-00	Safety & Uniform Supplies	456.11	400.00	1,500.00	1,000.00
101-101-5-450-00	Maint/Repair Supplies	168.40	114.62	200.00	200.00
101-101-5-460-00	Vehicle Maint Supplies	269.74	126.04	500.00	500.00
101-101-5-470-00	Minor Equipment	27,098.39	11,718.88	10,000.00	12,500.00
101-101-5-505-00	Engineering For Capital	-	-		
101-101-5-510-00	Land	-	-		
101-101-5-520-00	Buildings & Structures	-	-		
101-101-5-530-00	Equipment	-	-		
101-101-5-550-00	Other Capital Improvements	-	-		
101-101-5-595-00	Depreciation Expenses	710,860.61	-		
101-101-5-650-00	Prior Year Adjustment	-	-		
101-101-5-710-00	Utility Tax	449,792.16	244,289.82	430,000.00	426,750.00
101-101-5-730-15	Transfer To Electric	-	-		
101-101-5-730-18	Transfer To Street Dept	-	-		
101-101-5-730-25	Transfer To Elec Bnd/Const	-	-		
101-101-5-730-26	Transfer To Elec Bnd & Int	984,996.00	355,500.00	711,000.00	No transfer needed - sufficient cash
101-101-5-730-32	Transfer To Elec Surplus	144,125.00	357,525.00	350,000.00	Includes Connection Fees
101-101-5-730-39	Trans To 004/Lhil Facility	100,000.00	150,000.00	150,000.00	
101-101-5-730-55	Transfer to FTTP Bond & Int	-	60,000.00	120,000.00	300,000.00
101-101-5-810-00	Bad Debt	-	17,786.28	-	31,500.00
101-101-5-820-00	Econ Dev Incentive Disc.	47,979.57	-		

ELECTRIC PRODUCTION

101-102-5-110-00	Regular Salaries	153,589.93	76,740.00	157,800.00	107,300.00
101-102-5-120-00	Overtime	531.14	957.48	200.00	1,000.00
101-102-5-130-00	Benefits - Health & Life	11,625.76	5,485.71	12,900.00	9,890.00
101-102-5-131-00	Benefits - Other	478.71	-	1,900.00	500.00
101-102-5-140-00	Social Security	10,895.65	5,462.28	12,100.00	8,300.00
101-102-5-150-00	Retirement	14,230.31	7,614.42	17,800.00	12,800.00
101-102-5-160-00	Unemployment Ins	-	-		
101-102-5-220-00	Legal / Attorney Fees	3,099.90	156.00	-	1,500.00
101-102-5-230-00	Engineering / Consulting	16,232.50	9,752.50	15,000.00	14,700.00
101-102-5-240-00	Training And Travel	-	-	3,000.00	10,000.00
101-102-5-260-00	Waste Removal	2,499.19	358.26	3,500.00	2,500.00
101-102-5-310-00	Telephone / Communications	887.94	420.53	1,000.00	1,000.00
101-102-5-330-00	Utilities	72,351.72	23,739.17	65,000.00	68,000.00
101-102-5-340-00	Rentals And Leases	5,345.23	4,500.00	1,000.00	1,500.00

Account Number	Description	YTD Actual				Comments
		FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	
101-102-5-360-00	Equipment Maint And Repair	27,219.32	4,376.90	20,000.00	20,000.00	
101-102-5-360-10	Vehicle Maint/Repair	29.50	-	1,000.00	1,000.00	
101-102-5-370-00	Transportation Reimburse	-	-	100.00	100.00	
101-102-5-380-00	Building Maintenance	-	-	5,000.00	2,500.00	
101-102-5-390-00	Other Contractual Services	14,441.87	15,904.00	25,000.00	25,000.00	
101-102-5-390-20	Purchase Power-Imea	7,947,625.44	4,355,650.19	7,500,000.00	8,300,000.00	
101-102-5-390-50	Contractual/Technological	360.00	69.81	-	250.00	
101-102-5-410-00	Office Supplies	17.18	-	100.00	100.00	
101-102-5-420-00	Fuels For Vehicles/Equip	2,711.69	2,482.99	2,500.00	4,000.00	
101-102-5-430-00	Operating Supplies	6,468.68	7,156.38	7,500.00	10,000.00	
101-102-5-440-00	Safety & Uniform Supplies	303.48	-	2,000.00	1,000.00	
101-102-5-450-00	Maint/Repair Supplies	516.95	63.16	5,000.00	1,000.00	
101-102-5-460-00	Vehicle Maint Supplies	205.78	68.34	500.00	500.00	
101-102-5-470-00	Minor Equipment	771.67	184.43	3,500.00	3,500.00	
101-102-5-490-00	Generat.Fuel/Chemical Sup	43,645.01	10,122.43	40,000.00	35,000.00	
101-102-5-505-00	Engineering For Capital	-	-	-	200,000.00	
101-102-5-520-00	Buildings & Structures	-	-	-	250,000.00	
101-102-5-530-00	Equipment	-	-	-	-	
101-102-5-540-00	Lines	-	-	-	-	
101-102-5-550-00	Other Capital Improvements	-	-	-	1,150,000.00	move generators
101-102-5-595-00	Depreciation Expenses	-	-	-	-	
ELECTRIC DISTRIBUTION						
101-104-5-110-00	Regular Salaries	693,624.19	337,412.87	715,200.00	748,100.00	1 extra lineman
101-104-5-120-00	Overtime	16,849.60	22,769.87	30,000.00	35,000.00	
101-104-5-130-00	Benefits - Health & Life	23,332.49	18,676.67	46,660.00	58,840.00	
101-104-5-131-00	Benefits - Other	5,153.25	-	5,500.00	2,500.00	
101-104-5-140-00	Social Security	52,279.83	26,460.15	57,010.00	58,760.00	
101-104-5-150-00	Retirement	65,208.33	35,297.83	83,055.00	91,100.00	
101-104-5-160-00	Unemployment Ins	-	-	-	-	
101-104-5-170-00	Salary/Car Allowance	-	-	-	-	
101-104-5-180-00	Spec Proj/Community Servic	-	-	-	-	
101-104-5-230-00	Engineering / Consulting	247,796.77	1,649.10	20,000.00	20,000.00	BHMG
101-104-5-240-00	Training And Travel	1,315.29	1,068.00	30,000.00	40,000.00	apprentice training
101-104-5-260-00	Waste Removal	173.44	195.44	500.00	500.00	
101-104-5-330-00	Utilities	2,293.09	768.27	2,000.00	3,000.00	
101-104-5-340-00	Rentals And Leases	13,142.86	-	1,000.00	1,000.00	
101-104-5-360-00	Equipment Maint And Repair	21,844.71	1,939.35	30,000.00	20,000.00	
101-104-5-360-10	Vehicle Maint/Repair	7,612.54	4,698.75	15,000.00	15,000.00	
101-104-5-370-00	Transportation Reimburse	-	-	-	-	
101-104-5-380-00	Building Maintenance	2,839.20	-	1,000.00	1,000.00	
101-104-5-390-00	Other Contractual Services	16,115.00	12,793.62	15,000.00	17,500.00	
101-104-5-390-40	Trees-Distribution	149,618.52	88,675.63	150,000.00	150,000.00	
101-104-5-390-41	Trees-Transmission Lines	54,432.75	-	40,000.00	55,000.00	
101-104-5-390-50	Contractual/Technological	360.00	225.00	500.00	500.00	
101-104-5-420-00	Fuels For Vehicles/Equip	15,774.18	8,763.70	20,000.00	20,000.00	
101-104-5-430-00	Operating Supplies	70,805.09	83,879.16	100,000.00	100,000.00	
101-104-5-430-41	Operating Supplies-Transmi	-	-	-	-	
101-104-5-440-00	Safety & Uniform Supplies	5,276.69	1,064.11	10,000.00	10,000.00	
101-104-5-450-00	Maint/Repair Supplies	5,802.36	432.24	5,000.00	3,000.00	
101-104-5-460-00	Vehicle Maint Supplies	924.28	1,186.05	2,500.00	2,500.00	
101-104-5-470-00	Minor Equipment	11,892.68	2,365.48	15,000.00	35,000.00	
101-104-5-505-00	Engineering For Capital	-	-	65,000.00	-	
101-104-5-510-00	Land	-	-	-	-	
101-104-5-510-10	Right Of Way	-	-	-	-	
101-104-5-510-20	Easement	-	-	-	-	
101-104-5-520-00	Buildings & Structures	-	-	500,000.00	245,000.00	
101-104-5-530-00	Equipment	-	-	10,000.00	40,000.00	
101-104-5-530-60	Meters	-	16,718.50	10,000.00	40,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl	-	-	-	-	
101-104-5-540-03	Lines-Transmission	-	-	-	-	
101-104-5-540-10	Electric Poles	-	32,371.64	40,000.00	48,000.00	
101-104-5-540-20	Electric Transformers	-	50,445.63	50,000.00	75,000.00	
101-104-5-540-30	Electric Cable	-	82,248.39	25,000.00	50,000.00	
101-104-5-550-00	Other Capital Improvements	-	-	-	-	
101-104-5-560-00	Substations	-	-	-	-	
101-104-5-595-00	Deprecialion Expenses	-	-	-	-	
101-104-5-630-00	Other Debt Services	-	-	-	-	
TOTAL EXPENSES		13,403,837.25	7,058,997.86	12,990,682.00	14,926,772.00	
REVENUE OVER EXPENSES		(632,975.36)	748,329.63	3,236.00	78.00	

Electric Surplus

105-000-4-361-10	Interest Income	112,083.55	50,199.34	81,800.00	92,500.00	
105-000-4-371-10	Miscellaneous Revenue	-	3,717.18	-	-	
105-000-4-381-80	From Electric	144,125.00	357,525.00	350,000.00	581,100.00	Includes Connection Fees
TOTAL REVENUE		256,208.55	411,441.52	431,800.00	673,600.00	
105-105-5-730-15	Transfer To Electric	-	150,000.00	-	1,600,000.00	Moving Generators
105-105-7-30-20	Transfer To FTTP Fund	300,000.00	-	-	102,000.00	
TOTAL EXPENSES		300,000.00	150,000.00	-	1,702,000.00	
REVENUE OVER EXPENSES		(43,791.45)	261,441.52	431,800.00	(1,028,400.00)	

Cash balance as of 2/10/11 is \$ 3,075,000

Account Number	Description	FY 2009-10 Actual	YTD Actual		Comments
			6 months 10/31/10	FY 2010-11 Budget	
Electric Bond Construction					
108-000-4-361-10	Interest Income	7,119.78	1,589.10	3,000.00	-
108-000-4-371-17	Bond Proceeds		-		This fund should have no money in it.
108-000-4-381-25	Transfer from Electric BondInt JR	1,069,975.00	-		Bond construction should be done.
108-000-4-381-80	From Electric		-		
TOTAL REVENUE		1,077,094.78	1,589.10	3,000.00	-
108-108-5-230-00	Engineering / Consulting	-	-		
108-108-5-390-00	Other Contractual Services	-	-		
108-108-5-505-00	Engineering For Capital	-	-		
108-108-5-510-00	Land	-	-		
108-108-5-510-10	Right Of Way	-	-		
108-108-5-510-20	Easement	-	-		
108-108-5-530-00	Equipment	-	-		
108-108-5-530-60	Meters	-	-		
108-108-5-540-00	Lines Roads Etc - New/Repl	-	-		
108-108-5-550-00	Other Capital Improvements		78,888.25	313,000.00	
108-108-5-560-00	Substations	-	-		
108-108-5-595-00	Depreciation Expenses	270,273.99	-		
108-108-5-610-00	Principal Payments		-		
108-108-5-620-00	Interest Payments	156,829.93	-		
108-108-5-630-00	Other Debt Services		-		
108-108-5-640-00	Amortization	3,877.68	-		
108-108-5-730-15	Transfer To Electric		-		
TOTAL EXPENSES		430,981.60	78,888.25	313,000.00	-
REVENUE OVER EXPENSES		646,113.18	(77,299.15)	(310,000.00)	-

Electric Bond & Int-Jr Lien (Bond Payment)

Account Number	Description	FY 2009-10 Actual	6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget	Comments
109-000-4-361-10	Interest Income	90,174.42	40,575.48	50,000.00	60,000.00	
109-000-4-371-10	Miscellaneous Revenue		3,022.42			
109-000-4-381-80	From Electric	984,995.00	355,500.00	711,000.00	-	No transfer needed - sufficient cash
TOTAL REVENUE		1,075,170.42	396,075.48	761,000.00	60,000.00	
109-109-5-390-00 Other Contractual Services						
109-109-5-610-00	Principal Payments		-	625,000.00	600,000.00	
109-109-5-620-00	Interest Payments		67,550.00	135,100.00	111,050.00	
109-109-5-630-00	Other Debt Services	287.38	-	500.00	500.00	
109-109-5-730-25	Transfer to Elec Bond Const	1,069,975.00	-			
TOTAL EXPENSES		1,070,262.38	67,550.00	760,600.00	711,550.00	
REVENUE OVER EXPENSES		4,908.04	328,525.48	400.00	(651,550.00)	Use cash on hand

City of Highland, Illinois

Electric Production

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Buildings/Structures 520.00								
Move Cat Gensets in Power Plant	EP-06	2	250,000					250,000
Buildings/Structures 520.00 Total			250,000					250,000
Eng. for Capital 505.00								
Move Cat Gensets in Power Plant	EP-06	2	200,000					200,000
Eng. for Capital 505.00 Total			200,000					200,000
Equipment 530.00								
New Pickup Truck	EP-01	3			25,000			25,000
Equipment 530.00 Total					25,000			25,000
Other Capital Improv 550.00								
Move Cat Gensets in Power Plant	EP-06	2	1,150,000					1,150,000
Other Capital Improv 550.00 Total			1,150,000					1,150,000
GRAND TOTAL			1,600,000		25,000			1,625,000

City of Highland, Illinois

Electric Distribution

'11/'12 thru '15/'16

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'11/'12	'12/'13	'13/'14	'14/'15	'15/'16	Total
Elec. Transformers 540.20								
Electric Transformers	ED-02	3	75,000	50,000	50,000	50,000	50,000	275,000
Transformer-Northtown + WestSide Substations	ED-15	n/a		1,000,000	1,000,000			2,000,000
Elec. Transformers 540.20 Total			75,000	1,050,000	1,050,000	50,000	50,000	2,275,000
Electric Cable 540.30								
New Electric Lines	ED-03	3	50,000	25,000	25,000	25,000	25,000	150,000
Electric Cable 540.30 Total			50,000	25,000	25,000	25,000	25,000	150,000
Electric Poles 540.10								
Electric Poles	ED-01	n/a	20,000	20,000	20,000	20,000	20,000	100,000
Peripheral Light Poles	ED-06	n/a	28,000					28,000
Electric Poles 540.10 Total			48,000	20,000	20,000	20,000	20,000	128,000
Equipment 530.00								
Misc. Control Devices	ED-05	3	25,000	25,000	25,000	25,000	25,000	125,000
Used Backhoe (Share with Water Distr)	ED-09	3	25,000					25,000
Arc Flash Kit	ED-17	1	25,000					25,000
Digger Truck	ED-18	2	170,000					170,000
Equipment 530.00 Total			245,000	25,000	25,000	25,000	25,000	345,000
Meters 530.60								
Electric meters	ED-14	2	40,000	40,000	40,000	40,000	40,000	200,000
Meters 530.60 Total			40,000	40,000	40,000	40,000	40,000	200,000
GRAND TOTAL			458,000	1,160,000	1,160,000	160,000	160,000	3,098,000

FIBER FUND - 111						
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT						
	Current Fiscal Year Budget	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Revenue						
Sales - Voice, Video, Data, STB	\$ 127,868	\$ 733,303	\$ 1,899,015	\$ 2,319,547	\$ 2,757,317	\$ 3,160,614
Connection Fees		\$ 969	\$ 4,524	\$ 7,365	\$ 7,834	\$ 8,153
Misc Revenues						
Total Revenues Projected	\$ 127,868	\$ 734,272	\$ 1,903,539	\$ 2,326,912	\$ 2,765,151	\$ 3,168,767
Revenue Allocation:						
Operating & Maintenance Allocation	85%	624,131	1,618,008	1,977,875	2,350,378	2,693,452
Capital Expenditures Allocation	10%	73,427	190,354	232,691	276,515	316,877
Cash Reserve & Equip Repl Allocation	5%	36,714	95,177	116,346	138,258	158,438
Operating & Maintenance:						
Personnel	195,640	\$ 443,867	\$ 461,622	\$ 480,086	\$ 499,290	\$ 519,261
Professional Svcs	5,000	6,000	6,300	6,615	6,946	7,293
Contractual Svcs	65,500	380,962	939,401	1,141,544	1,348,857	1,545,830
Supplies	14,500	4,377	4,753	5,143	5,548	5,970
Total	280,640	835,206	1,412,076	1,633,388	1,860,641	2,078,354
Total O&M Projected	\$ 280,640	\$ 835,206	\$ 1,412,076	\$ 1,633,388	\$ 1,860,641	\$ 2,078,354
Equipment Reserve Transfer In-Minor Eq						
85% Revenue Allocation - O&M	0	624,131	1,618,008	1,977,875	2,350,378	2,693,452
O&M Excess (Deficit) vs 85 % allocation	\$ (280,640)	\$ (211,075)	\$ 205,932	\$ 344,487	\$ 489,737	\$ 615,098
Capital Projection		0	0	0	0	0
Bond Debt Repayment Transfer Out		0	418,341	466,818	574,258	599,164
Capital Reserve Transfer In from Surplus		102,000	0	0	0	0
Revenue Allocation - Capital	0	73,427	190,354	232,691	276,515	316,877
Capital Funding Excess (Deficit) vs 10% allocation	\$ -	\$ 175,427	\$ (227,987)	\$ (234,127)	\$ (297,743)	\$ (282,287)
Transfer to Reserves / Surplus		0	0	0	0	0
3% Revenue Allocation - Equip Repl	0	22,028	57,106	69,808	82,955	95,063
2% Revenue Allocation - Cash Reserve	0	14,686	38,071	46,538	55,303	63,375
Cash Reserve Excess (Deficit)	\$ -	\$ (36,714)	\$ (95,177)	\$ (116,346)	\$ (138,258)	\$ (158,438)
Cash Expenditures	280,640	835,206	1,412,076	1,633,388	1,860,641	2,078,354
Transfers Out	0	0	418,341	466,818	574,258	599,164
Total Expenditures & Transfers Projected	\$ 280,640	\$ 835,206	\$ 1,830,417	\$ 2,100,206	\$ 2,434,899	\$ 2,677,518
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (152,772)	\$ 1,066	\$ 73,122	\$ 226,707	\$ 330,252	\$ 491,249
			^		Net Income after debt payment	^

FIBER FUND'S CRITICAL MEASURES					
Revenue Dedicated to O&M will not exceed 75%					
Actual Revenue Dedicated to O&M	113.7%	74.2%	70.2%	67.3%	65.6%
Revenue Dedicated to Personnel will not exceed 25%					
Actual Revenue Dedicated to Personnel	60.4%	24.3%	20.6%	18.1%	16.4%

<u>FTTP Fund</u>					
Account Number	Description	FY 2011-12 Budget	FY 2012-13 Budget	FY 2013-14 Budget	FY 2014-15 Budget
111-000-4-346-11	Sales of Voice	271,027.00	622,796.00	748,702.00	882,297.00
111-000-4-346-12	Sales of Video	165,614.00	615,651.00	780,352.00	945,834.00
111-000-4-346-13	Sales of Data (Internet)	294,438.00	653,757.00	782,014.00	919,004.00
	Sales of Set Top Boxes (STB's)	2,224.00	6,811.00	8,479.00	10,182.00
111-000-4-346-20	Gain On Sale Of Assets				
111-000-4-346-30	Connection Fees				
111-000-4-361-10	Interest Income				
111-000-4-371-10	Misc Revenue	969.00	4,524.00	7,365.00	7,834.00
111-000-4-381-42	From Elec Surplus/Eq Repl	102,000.00			
111-000-4-381-51	Transfer from FTTP Bond Constr118				
	TOTAL REVENUE	836,272.00	1,903,539.00	2,326,912.00	2,765,151.00
					3,168,767.00
<u>FIBER ADMIN</u>					
111-111-5-110-00	Regular Salaries	337,043.00	353,668.00	370,132.00	387,336.00
111-111-5-120-00	Overtime	10,000.00	10,000.00	10,000.00	10,000.00
111-111-5-130-00	Benefits - Health & Life	18,902.00	18,902.00	18,902.00	18,902.00
111-111-5-131-00	Benefits - Other	5,052.00	5,052.00	5,052.00	5,052.00
111-111-5-140-00	Social Security	28,570.00	29,000.00	30,000.00	31,000.00
111-111-5-150-00	Retirement	44,300.00	45,000.00	46,000.00	47,000.00
111-111-5-160-00	Unemployment Ins				
111-111-5-230-00	Engineering / Consulting	6,000.00	6,300.00	6,615.00	6,946.00
111-111-5-240-00	Training And Travel				
111-111-5-250-00	Admin Exp to Gen Admin				
111-111-5-310-00	Telephone / Communications				
111-111-5-320-00	Postage	8,400.00	8,400.00	8,400.00	8,400.00
111-111-5-330-00	Utilities				
111-111-5-340-00	Rentals And Leases	6,000.00	6,000.00	6,000.00	6,000.00
111-111-5-350-00	Insurance	7,800.00	7,800.00	7,800.00	7,800.00
111-111-5-360-00	Equipment Maint And Repair				
111-111-5-360-10	Vehicle Maint/Repair				
111-111-5-370-00	Transportation Reimburse				
111-111-5-380-00	Building Maintenance				
111-111-5-390-00	Other Contractual Services	5,340.00	14,760.00	17,640.00	20,580.00
111-111-5-390-33	Marketing	7,400.00	7,400.00	7,400.00	7,400.00
111-111-5-390-50	Contractual/Technological	18,000.00	18,000.00	18,000.00	18,000.00
111-111-5-390-51	Contractual/Voice Content Fee	160,378.00	367,166.00	441,160.00	519,726.00
111-111-5-390-52	Contractual/Video Content Fee	124,828.00	467,059.00	592,328.00	718,135.00
111-111-5-390-53	Contractual/Data Content Fee	42,816.00	42,816.00	42,816.00	42,816.00
111-111-5-410-00	Office Supplies				
111-111-5-420-00	Fuels For Vehicles/Equip				
111-111-5-430-00	Operating Supplies	4,377.00	4,753.00	5,143.00	5,548.00
111-111-5-440-00	Safety & Uniform Supplies				
111-111-5-450-00	Maint/Repair Supplies				
111-111-5-460-00	Vehicle Maint Supplies				
111-111-5-470-00	Minor Equipment				
111-111-5-505-00	Engineering For Capital				
111-111-5-520-00	Buildings & Structures				
111-111-5-530-00	Equipment				
111-111-5-550-00	Other Capital Improvements				
111-111-5-595-00	Depreciation Expenses				
	TOTAL EXPENSES	835,206.00	1,412,076.00	1,633,388.00	1,860,541.00
					2,078,354.00
	REVENUE OVER EXPENSES	1,066.00	491,463.00	693,524.00	904,510.00
					1,090,413.00
Debt Service - presently paid by Electric Fund		394,315.94	418,340.94	466,817.50	574,258.12
					599,163.74

FTTP Bond Construction Fd 118

Account Number	Description	FY 2009-2010 Actual	YTD Actual		Comments
			6 months 10/31/10	FY 2010-11 Budget	
118-000-4-361-10	Interest Income	33,352.72	88,912.27	210,000.00	45,000.00
118-000-4-371-10	Miscellaneous Revenue	33,808.61	22,539.06		
118-000-4-371-17	Bond Proceeds	-	-		
118-000-4-381-21	From City Prop/Eq/Res Util Fac	350,000.00	350,000.00		
118-000-4-381-42	Transfer from Electric Surplus	250,000.00			
118-000-4-381-55	From FTTP Bond and Interest 119		-		
118-000-4-381-56	Transfer From Econ Dev 007	62,937.12	-		
TOTAL REVENUE		730,098.45	461,451.33	210,000.00	45,000.00
118-118-5-110-00	Regular Salaries	20,961.66	68,208.71	183,000.00	129,212.00
118-118-5-120-00	Overtime	-	42.00		1,000.00
118-118-5-130-00	Benefits - Health & Life	1,810.20	3,984.50	10,000.00	19,314.00
118-118-5-131-00	Benefits - Other	-	-	2,000.00	-
118-118-5-140-00	Social Security	1,511.36	4,807.69	30,000.00	9,960.00
118-118-5-150-00	Retirement	2,054.24	6,397.84	42,000.00	15,440.00
118-118-5-160-00	Unemployment	-	-		
118-118-5-220-00	Legal / Attorney Fees	3,277.95	8,373.42		
118-118-5-230-00	Engineering / Consulting	1,500.00	88,890.38		
118-118-5-240-00	Training and Travel	2,015.09	2,552.14		
118-118-5-310-00	Telephone / Communications		221.86		
118-118-5-340-00	Rentals And Leases		6,350.00		
118-118-5-390-00	Other Contractual Services	5,945.40	23,524.83		25,000.00
118-118-5-390-33	Marketing	1,286.78	2,366.02	10,000.00	
118-118-5-420-00	Fuels For Vehicles/Equip	84.47	361.40		
118-118-5-430-00	Operating Supplies	88.79	6,972.49		
118-118-5-440-00	Safety and Uniform Supplies	3,780.50	20.00		
118-118-5-470-00			3,725.95		
118-118-5-505-00	Engineering For Capital		235,641.89	496,500.00	
118-118-5-510-00	Land	-	-		
118-118-5-510-10	Right of Way	-	-		
118-118-5-510-20	Easement		4,850.00		
118-118-5-520-00	Buildings & Structures		682,709.85	502,872.00	
118-118-5-530-00	Equipment		222,699.76	354,397.00	
118-118-5-530-50	Software	-	-	80,500.00	
118-118-5-530-60	Meters	-	-	575,502.00	
118-118-5-530-70	FTTP Equipment	-	-	700,295.00	
118-118-5-530-71	Voice Equipment	-	-	55,000.00	
118-118-5-530-72	Video Equipment		1,235,128.04	633,050.00	
118-118-5-530-73	Data Equipment	-	-	555,506.00	
118-118-5-540-00	Lines		255,981.90	2,893,497.00	3,000,000.00 Phase 2
118-118-5-550-00	Other Capital Improvements	-	-	662,761.00	
118-118-5-595-00	Depreciation Expenses	-	-		
118-118-5-620-00	Interest Expense	85,527.71	-		
118-118-5-640-10	Amortization Expense	4,015.64	-		
118-118-5-730-20	Transfer to FTTP Fund 111	-	-		
118-118-5-730-55	Transfer to FTTP Bond & Int 119	832,311.88	-		
TOTAL EXPENSES		966,171.67	2,863,810.67	7,786,880.00	3,199,926.00 Phase 2

REVENUE OVER EXPENSES (236,073.22) (2,402,359.34) (7,576,880.00) (3,154,926.00) Use Cash On Hand from Bond

FTTP Bond & Interest Fd 119

Account Number	Description	FY 2009-10 Actual	YTD Actual		Comments
			6 months 10/31/10	FY 2010-11 Budget	
119-000-4-361-10	Interest Income	8,154.88	12,776.16	12,000.00	
119-000-4-371-10	Miscellaneous Revenue		883.68		158,478.00
119-000-4-381-80	From Electric Fund		-	120,000.00	300,000.00 Use cash on hand
119-000-4-381-51	From FTTP Bond Constr 118	832,311.88	60,000.00		
TOTAL REVENUE		840,466.76	73,659.84	120,000.00	470,478.00
119-119-5-390-00	Other Contractual Services	-	-	-	100,000.00
119-119-5-610-00	Principal Payments	-	-	-	452,794.00
119-119-5-620-00	Interest Payments		188,664.13	119,487.24	500.00
119-119-5-630-00	Other Debt Services	50.00	-	-	
119-119-5-730-51	Transfer to FTTP Bond Const 118	-	-	-	
TOTAL EXPENSES		50.00	188,664.13	119,487.24	553,294.00
REVENUE OVER EXPENSES		840,416.76	(115,004.29)	512.76	(82,816.00) Use Cash on hand

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

CITY PROP / EQUIPMENT / RESERVES

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
004-000-4-341-10	Miscellaneous Revenue		4,889.39		
004-000-4-381-09	Int-KRC Bond Money Bal	1,805.33	2,790.56	1,710.00	2,400.00
004-000-4-361-10	Interest Income				
004-000-4-361-12	Interest Tri-Centennial Fd	20.93	9.45	20.00	9.00
004-000-4-361-20	Int-General Admin	13,289.21	5,618.55	2,628.00	4,401.00
004-000-4-361-21	Int-Fire Dept	14,520.28	6,849.27	4,142.00	6,089.00
004-000-4-381-22	Int-Swim Pool	1,338.30	418.91	257.00	365.00
004-000-4-361-24	Int-Parks Prog Comm Bldg	440.06	198.40	120.00	171.00
004-000-4-361-27	Int-Gen Fd Reserves	71,453.81	27,238.16	18,310.00	25,881.00
004-000-4-381-28	Int-Police	4,828.68	2,561.06	1,517.00	1,648.00
004-000-4-361-29	Int-PW Admin	0.03	(0.04)	-	
004-000-4-361-30	Int-Emerg Mgt Agency	0.03	(0.01)	-	
004-000-4-361-36	Int-B&Z	1,898.24	1,436.96	592.00	1,983.00
004-000-4-361-37	Int-Street Division	454.25	213.94	19.00	1,393.00
004-000-4-381-38	Int-Ambulance Fund Reserve	9,006.31	5,948.09	2,992.00	3,973.00
004-000-4-381-39	Int-Utility Facility	38,335.82	15,898.25	10,972.00	12,506.00
004-000-4-361-47	Int-B&Z for Mitigation	549.23	368.70	224.00	500.00
004-000-4-381-53	Int-Tree Commission	-	-	-	
004-000-4-381-54	Int- Comm Dev	288.31	564.45	277.00	543.00
004-000-4-381-91	Int-P&R Cemetery Fd				
004-000-4-381-09	From KRC	-	-		9,000.00
004-000-4-381-10	From General Admin Fund	337,000.00	150,000.00	10,000.00	60,280.00 Was \$100,000
004-000-4-381-11	From Gen Fd Reserves	-	-	10,000.00	5,000.00 From Cam Ld Repl
004-000-4-381-15	From PW Admin	-	-	-	
004-000-4-381-22	From Streets	25,000.00	90,000.00	90,000.00	18,000.00
004-000-4-381-37	For Utility Facility	100,000.00	150,000.00	150,000.00	150,000.00
004-000-4-381-38	From Police Dept	40,000.00	35,000.00	35,000.00	55,000.00 Was \$61,000
004-000-4-381-39	From Cem Brd Of Mgrs 717	-	-	-	
004-000-4-381-40	From Swim Pool	84,000.00	-		49,000.00
004-000-4-381-47	From B&Z From Mitigation	15,000.00	12,000.00	12,000.00	12,000.00
004-000-4-381-48	From B&Z	50,000.00	40,000.00	35,000.00	43,500.00
004-000-4-381-52	From Parks Prog Comm Bldg	50,000.00	-		3,000.00 Was \$5,000
004-000-4-381-53	From Tree Commission	-	-	-	
004-000-4-381-54	From Comm Dev	10,000.00	-	-	
004-000-4-381-59	From Emerg Mgt Agency	-	-	-	
004-000-4-381-63	From Fire Dept	35,000.00	14,000.00	14,000.00	
004-000-4-381-70	From Ambulance Dept	177,500.00	-	140,000.00	166,000.00
004-000-4-381-91	From P&R Cemetery Fd 715	-	-	-	
TOTAL REVENUE		1,081,726.82	558,344.14	539,780.00	632,642.00

004-004-5-730-10	Transfer To General Admin	-			
004-004-5-730-11	Transfer To Police	-			
004-004-5-730-12	Transfer To Fire	-			6,000.00 Was \$0
004-004-5-730-14	Trans To Parks Prog Comm Bldg	50,000.00			
004-004-5-730-16	Transfer To Swim Pool	22,000.00	84,000.00	84,000.00	
004-004-5-730-18	Transfer To Street Dept	60,000.00	-		
004-004-5-730-21	Transfer To B&Z	-			
004-004-5-730-23	Transfer To Ambulance Fd	-			
004-004-5-730-36	Transfer To PW Admin	-			
004-004-5-730-51	Transfer To Fiber Bond	-	350,000.00		
004-004-5-730-53	Transfer To Tree Commission	-			
004-004-5-730-54	Transfer To Comm Dev 007	-			
004-004-5-730-58	Transfer To Kore Rec Center	155,000.00	-		
004-004-5-730-59	Transfer To Emerg Mgt Agency	-			
004-004-5-730-60	Transfer To Cem Ld Repl 716	82,000.00	-		
004-004-5-730-91	Transfer To P&R Cemetery 715	-	-		20,000.00
TOTAL EXPENSES		389,000.00	434,000.00	84,000.00	26,000.00
REVENUE OVER EXPENSES		692,726.82	124,344.14	455,780.00	606,642.00

TIF #1

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
006-000-4-311-10	Property Tax (TIF)	28,459.63	63,509.71	64,500.00	75,000.00
006-000-4-361-10	Interest Income	2,346.49	789.22	3,800.00	1,400.00
006-000-4-371-10	Misc Revenue	-	91.81	-	
006-000-4-371-40	From General Admin Fund	-	-	-	
TOTAL REVENUE		30,806.12	64,400.74	68,300.00	76,400.00
006-006-5-220-00	Legal / Attorney Fees	684.58	-	2,000.00	2,000.00
006-006-5-230-00	Engineering / Consulting	9,638.62	1,918.00	45,500.00	10,000.00
006-006-5-240-00	Training And Travel	-	-	1,500.00	1,500.00
006-006-5-390-00	Other Contractual Services	-	375.00	-	
006-006-5-430-00	Operating Supplies	-	7,464.00	-	
006-006-5-820-00	Econ Dev Incentive Disc.	-	-	19,000.00	62,500.00
TOTAL EXPENSES		10,303.20	9,757.00	68,000.00	76,000.00
REVENUE OVER EXPENSES		20,502.92	54,643.74	300.00	400.00

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
007-000-4-361-10	Interest Income	2,948.93	2,932.67	5,000.00	3,000.00
007-000-4-371-10	Misc Revenue	62.00	154.17	-	
007-000-4-371-38	Donation Neighbors Help Neighbor	4,295.00	-	5,000.00	4,200.00
007-000-4-371-40	Donations	-	-	-	
007-000-4-381-10	From General Admin Fund	207,070.00	207,070.00	207,070.00	207,070.00
007-000-4-381-48	From B&Z	-	-	-	
TOTAL REVENUE		214,375.93	210,156.84	217,070.00	214,270.00
007-007-5-110-00	Regular Salaries	-	-	27,040.00	Chgd to 65%
007-007-5-220-00	Legal / Attorney Fees	1,044.00	558.00	1,000.00	
007-007-5-230-00	Engineering / Consulting	101,090.58	24,395.50	25,000.00	
007-007-5-240-00	Training And Travel	758.00	457.89	-	
007-007-5-390-00	Other Contractual Services	21,377.80	19,066.30	25,000.00	
007-007-5-390-33	Marketing	817.00	3,616.75	8,000.00	
007-007-5-390-38	Neighbor Helping Neighbor Expenses	1,257.21	925.00	5,000.00	5,000.00
007-007-5-390-50	Contractual/Technological	480.00	200.00	500.00	

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
007-007-5-410-00	Office Supplies	6,674.31	64.40	2,000.00	500.00
007-007-5-430-00	Operating Supplies	-	-	-	-
007-007-5-510-00	Land	-	-	-	-
007-007-5-550-00	Other Capital Improvements	-	-	-	-
007-007-5-730-13	Transfer To Street Div	-	-	-	-
007-007-5-730-19	Transfer To Sewer Fd	-	-	-	-
007-007-5-730-20	Transfer To FTTP Fund	62,937.12	-	-	-
007-007-5-730-22	Transfer To Water Fd	30,000.00	-	30,000.00	30,000.00 final payment
007-007-5-730-48	Trans to City Prop Reserves	10,000.00	-	-	-
007-007-5-820-00	Econ Dev Incentive Disc.	139.96	120,000.00	150,000.00	82,200.00
007-007-5-820-05	Business District Incentives	-	8,000.00	-	10,000.00
TOTAL EXPENSES		236,575.98	177,283.84	212,000.00	214,240.00
REVENUE OVER EXPENSES		(22,200.05)	32,873.00	5,070.00	30.00

POLICE PENSION FUND

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
702-000-4-311-10	Property Tax-General	351,233.92	272,438.49	334,213.00	295,560.00
702-000-4-312-10	Replacement Tax-General	6,900.00	-	6,900.00	6,900.00
702-000-4-342-20	Payroll Deductions	126,888.21	50,502.19	120,000.00	135,000.00
702-000-4-361-10	Interest Income	1,060,387.65	59,031.53	202,800.00	227,000.00
TOTAL REVENUE		1,545,407.78	381,972.21	663,913.00	664,460.00
702-702-5-150-00	Retirement	363,429.61	198,057.66	405,000.00	500,000.00
702-702-5-240-00	Training	450.00	40.00	5,000.00	5,000.00
702-702-5-390-00	Other Contractual Services	5,086.68	5,573.63	5,000.00	6,000.00
TOTAL EXPENSES		368,966.29	203,671.29	415,000.00	511,000.00
REVENUE OVER EXPENSES		1,176,441.49	178,300.92	248,913.00	153,460.00

IMRF / SOCIAL SECURITY

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
704-000-4-311-10	Property Tax-General	638,684.07	521,005.44	639,200.00	738,000.00
704-000-4-312-10	Replacement Tax-General	8,275.00	-	8,275.00	8,275.00
704-000-4-361-10	Interest Income	15,413.89	6,742.80	14,000.00	12,300.00
TOTAL REVENUE		662,372.96	528,417.17	661,475.00	758,576.00
704-704-5-140-00	Social Security	362,829.07	183,726.86	381,000.00	383,700.00
704-704-5-150-00	Retirement	270,057.68	140,237.98	372,000.00	393,900.00
TOTAL EXPENSES		632,886.75	323,964.84	753,000.00	777,600.00
REVENUE OVER EXPENSES		29,486.21	204,452.33	(91,525.00)	(19,025.00) Use on cash on hand

AUDIT FUND

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
705-000-4-311-10	Property Tax-General	27,639.44	21,558.25	26,320.00	20,000.00
705-000-4-312-10	Replacement Tax-General	2,592.15	1,679.73	2,894.00	2,500.00
705-000-4-361-10	Interest Income	1,161.76	623.62	700.00	1,230.00
TOTAL REVENUE		31,393.35	23,898.70	29,914.00	23,730.00
705-705-5-210-00	Auditing	22,300.00	23,680.00	29,500.00	23,000.00
705-705-5-220-00	Legal / Attorney Fees	600.00	600.00	-	-
TOTAL EXPENSES		22,900.00	24,280.00	29,500.00	23,000.00
REVENUE OVER EXPENSES		8,493.35	(381.30)	414.00	730.00

LIABILITY INSURANCE FUND

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
706-000-4-311-10	Property Tax-General	162,129.46	126,451.95	155,100.00	226,662.00 Was \$230,000
706-000-4-312-10	Replacement Tax-General	15,293.03	9,910.35	17,077.00	15,300.00
706-000-4-361-10	Interest Income	7,022.68	4,274.67	4,000.00	7,500.00
TOTAL REVENUE		184,445.77	141,039.38	176,177.00	249,462.00
706-706-5-350-00	Insurance	155,740.03	3,000.00	230,000.00	249,000.00 was \$252,515
TOTAL EXPENSES		155,740.03	3,000.00	230,000.00	249,000.00
REVENUE OVER EXPENSES		28,705.74	138,039.38	(53,623.00)	462.00

SOLID WASTE FUND

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 months 10/31/10	FY 2010-11 Budget	FY 2011-12 Budget
713-000-4-344-51	Trash Stickers	283.00	60.00	336.00	120.00
713-000-4-344-52	Kraft Yard Waste Bags	-	-	-	-
713-000-4-346-10	Sales / Extra Sales	1,031,273.25	510,103.55	1,198,670.00	1,020,000.00
713-000-4-351-10	Interest Income	13,145.73	2,512.97	8,600.00	4,300.00
713-000-4-371-10	Misc Revenue	(308.89)	355,247.46	-	Current Year Sale of Dumpsters
713-000-4-371-15	Grants	-	-	-	-
713-000-4-371-40	Donations	-	-	-	-
713-000-4-371-90	Overpayments	-	-	-	-
TOTAL REVENUE		1,044,393.09	867,923.88	1,207,605.00	1,024,420.00
713-713-5-210-00	Auditing	1,200.00	1,200.00	1,200.00	1,200.00
713-713-5-220-00	Legal / Attorney Fees	-	-	-	-
713-713-5-250-00	Admin Exp To General Admin	117,996.00	58,998.00	117,990.00	117,990.00
713-713-5-320-00	Postage	0.42	2,060.00	-	-

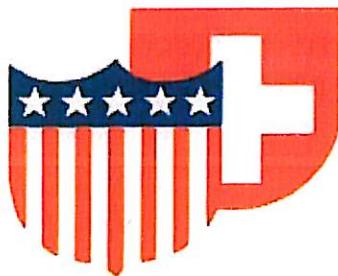
Account Number	Description	FY 2009-10 Actual	YTD Actual		FY 2011-12 Budget
			6 months 10/31/10	FY 2010-11 Budget	
713-713-5-350-00	Insurance				885.00
713-713-5-390-00	Other Contractual Services	890,098.78	429,284.15	1,041,231.00	850,000.00
713-713-5-390-24	Collection Agency Fees		34.29		100.00
713-713-5-390-50	Contractual/Technological				
713-713-5-430-00	Operating Supplies		2,082.80		
713-713-5-470-00	Minor Equipment		324,638.00	325,000.00	
713-713-5-730-18	Transfer To Street Dept	40,000.00	40,000.00	40,000.00	
713-713-5-810-00	Bad Debt	5,037.27	5,452.38		6,000.00
TOTAL EXPENSES		1,054,332.47	863,748.62	1,525,421.00	1,016,175.00
REVENUE OVER EXPENSES		(9,939.38)	4,174.36	(317,815.00)	8,245.00

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2009-10 Actual	YTD Actual		FY 2011-12 Budget
			6 months 10/31/10	FY 2010-11 Budget	
716-000-4-345-20	Sale Of Lots	9,000.00	1,800.00	10,000.00	5,000.00
716-000-4-361-10	Interest Income	4,206.41	49.19		
716-000-4-371-10	Miscellaneous Revenue		0.42		
716-000-4-381-11	From Gen Fd Reserve 004	82,000.00			
TOTAL REVENUE		95,206.41	1,849.81	10,000.00	5,000.00
716-716-5-230-00	Engineering / Consulting		-		
716-716-5-390-00	Other Contractual Services		78.00		
716-716-5-510-00	Land		11,450.00		
716-716-5-730-27	Transfer to Cemetery 009-715				
716-716-5-730-30	Transfer to Gen Fd Reserve 004		-	10,000.00	5,000.00
716-716-5-730-31	Transfer to Rec Fund	274,595.25	-		
TOTAL EXPENSES		274,595.25	11,528.00	10,000.00	5,000.00
REVENUE OVER EXPENSES		(179,398.84)	(9,578.39)		

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2009-10 Actual	YTD Actual		FY 2011-12 Budget
			6 months 10/31/10	FY 2010-11 Budget	
717-000-4-347-80	Perpetual Care Revenue	15,800.00	4,800.00	7,000.00	15,000.00
717-000-4-361-10	Interest Income	30,928.63	14,456.31	27,000.00	28,000.00
TOTAL REVENUE		46,828.63	19,256.31	34,000.00	43,000.00
717-717-5-110-00	Regular Salaries	3,359.82	868.60	3,600.00	3,500.00
717-717-5-360-00	Equipment Maint And Repair	-	-		
717-717-5-390-00	Other Contractual Services	200.00	-		200.00
717-717-5-430-00	Operating Supplies	491.07	-		500.00
717-717-5-450-00	Maint/Repair Supplies	363.00	-		375.00
717-717-5-470-00	Minor Equipment	-	-		10,000.00
717-717-5-520-00	Buildings & Structures	-	-		
717-717-5-550-00	Other Capital Improvements	-	-		
717-717-5-730-27	Transfer To Cemetery 009-715		51,108.12	52,000.00	28,000.00
TOTAL EXPENSES		4,413.89	51,976.72	55,600.00	42,575.00
REVENUE OVER EXPENSES		42,414.74	(32,720.41)	(21,600.00)	425.00



City of Highland

Louis Latzer Memorial Public Library

Angela Kim, MLS
Director

Louis Latzer Memorial Public Library
Angela Kim, MLS
Director

Library Summary/Goals

The library currently has 12 part time employees and 1 full time employee. Hours of operation are Monday through Saturday, opening at 9:00 am daily. Close times are 6:00 pm on Monday and Wednesday, 8:00 pm on Tuesday and Thursday, 5:00 pm on Friday, and 3:00 pm on Saturday. The library is closed on Sunday.

As of April 30, 2010 Statistics of the library were:

	2008	2009	2010
Program Attendance	2,290	2,331	2,467
Total Attendance	67,202	68,873	72,767
Total Library Cards	3,219	3,387	3,640
Children's Holdings	14,174	14,272	14,305
Total Print Holdings	41,259	42,347	42,757
Total Audio	1,790	1,354	1,986
Total DVD	1,519	1,354	1,674
Internet/Computer Use	7,487	10,497	10,417
Total Circulation	69,840	78,888	71,462
ILL Loaned to Others			16,132
ILL Borrowed from Others			12,149

To summarize statistics, library demand and use has continued to increase. Goals to meet public demand include upgrading technology, increasing Internet speed and reliability by upgrading to the City of Highland's fiber, adding e-books, and downloadable audiobooks.

The library underwent a complete exterior renovation in 2010 which was generously funded by the city. This project included replacing the roof, tuck pointing, and cleaning/sealing the exterior limestone. Plans are currently being completed for landscaping to add curb appeal and the city also has plans to complete a parking lot next to the library next year. The Children's Library will be undergoing a complete renovation this spring thanks to an anonymous donation of \$10,000, Rotary donation of \$10,000 (plus community service hours), Walmart/Optimist donation of \$2,000, and Per Capita Grant of \$10,000 (to be used to replace furniture). A Construction Grant was also submitted to the Illinois State Library requesting \$125,000 which would need to be matched. Grants will be awarded in April, but of course, they are extremely competitive. If received, this grant would allow for:

- ADA children's entrance
- ADA updates to 6 restrooms
- Repair plaster ceiling and replace drop ceiling damaged from the previously leaking roof
- Relocate the board room to an existing area in the storage room to increase public floor space (this room would have technology upgrades such as projector, Internet, phone, etc. which could also be used for library programs and community groups)
- Reconfigure storage closet to increase efficiency
- Replace single pane, leaking windows
- Replace 40 year old carpet
- Paint
- Add signage to assist patrons in locating restrooms, elevator, genres of books, etc.

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 mths 10/31/10	FY 10-11 Budget	FY 11-12 Budget	Comments
Library Working Account						
601-000-4-347-11	Fines	4,922.75	2,465.55	6,000.00	6,000.00	
601-000-4-347-12	Non-Resident Fees	7,693.03	4,781.60	8,000.00	8,000.00	
601-000-4-347-13	Gifts / Donations	3,124.09	943.50	2,500.00	2,500.00	
100-4-347-14	Copier Fees	2,863.40	1,202.41	3,000.00	3,000.00	
000-4-347-15	Microfilm	300.80	-	150.00	150.00	
601-000-4-347-16	Fax Fees	753.60	247.05	600.00	600.00	
601-000-4-347-17	Miscellaneous	2,738.42	1,747.62	3,500.00	3,500.00	
601-000-4-347-18	Lost Books	2,170.93	974.89	2,500.00	2,500.00	
601-000-4-347-19	Internet Fees	983.54	435.40	1,500.00	1,500.00	
601-000-4-371-20	Credit Card Fees	(405.19)	(216.68)			
601-000-4-371-66	Community Programs		375.00		750.00	
TOTAL REVENUE		25,145.37	12,956.34	27,750.00	28,500.00	
601-601-5-240-00	Training and Travel	644.59	85.83	1,000.00	600.00	
601-601-5-320-00	Postage	1,037.56	495.96	1,000.00	1,000.00	
601-601-5-330-00	Utilities	-	-			
601-601-5-390-00	Other Contractual Services	1,630.98	467.36	2,500.00	1,500.00	
601-601-5-390-66	Community Programs		-		500.00	
601-601-5-430-00	Operating Supplies	1,261.18	797.49	1,500.00	1,500.00	
601-601-5-450-00	Maint/Repair Supplies	776.41	227.77	1,000.00	500.00	
601-601-5-470-00	Minor Equipment	860.90	161.74		250.00	
601-601-5-470-01	Books/Adult	396.65	193.17	1,000.00	500.00	
601-601-5-470-02	Books/Juvenile	-	-			
601-601-5-470-03	Books/Young People	-	-			
601-601-5-470-04	Magazine Subscriptions	-	-	100.00	100.00	
601-601-5-480-00	Audio/Visual (Past)	-	-			
601-601-5-480-01	DVD's	3,215.88	2,350.92	2,900.00	4,000.00	
601-601-5-480-02	CD's	-	-	400.00	500.00	
601-601-5-730-35	Transfer to Library Tax Accc	14,000.00	8,000.00	16,000.00	16,000.00	
TOTAL EXPENSES		23,824.15	12,780.24	27,400.00	26,950.00	
REVENUE OVER EXPENSES		1,321.22	176.10	350.00	1,550.00	
Property Tax Account						
000-000-4-311-10	Property Tax -General	278,670.42	217,083.29	273,490.00	286,000.00	
602-000-4-312-10	Replacement Tax - General	11,223.98	7,273.19	12,530.00	11,200.00	
602-000-4-347-13	Gifts / Donations	4,000.00	1,500.00	4,000.00	3,000.00	
602-000-4-361-10	Interest Income	246.63	103.76	500.00	250.00	
602-000-4-371-10	Misc Revenue	207.64	-			
602-000-4-371-11	Per Capita Grant Revenue	11,412.04	-	11,500.00	10,000.00	Estimating population at 9,900
602-000-4-371-15	Grants	2,977.51	-		2,500.00	
602-000-4-371-66	Community Programs		-			
602-000-4-381-68	From Children's Library	20,000.00	-	20,000.00	15,000.00	
602-000-4-381-69	From Library Working Fund	14,000.00	8,000.00	16,000.00	16,000.00	
602-000-4-381-77	From Library Spec. Project		-			
602-000-4-381-99	From Libr. Endowment Fund	10,000.00	-	10,000.00	10,500.00	
TOTAL REVENUE		352,738.22	233,960.24	348,020.00	354,450.00	
Personnel						
Account Number	Description	FY 2009-10 Actual	YTD Actual 6 mths 10/31/10	FY 10-11 Budget	FY 11-12 Budget	
602-602-5-110-00	Regular Salaries	211,153.80	103,012.54	217,000.00	218,500.00	
602-602-5-120-00	Overtime	-	-			
602-602-5-130-00	Benefits - Health & Life	4,446.90	1,959.16	3,300.00	5,250.00	
602-602-5-131-00	Benefits - Other	764.82	-	1,500.00	750.00	
602-602-5-160-00	Unemployment Insurance	-	-			
602-602-5-240-00	Training and Travel	83.00	-	500.00	500.00	
602-602-5-310-00	Telephone / Communication	2,879.37	1,440.89	3,600.00	3,600.00	
602-602-5-330-00	Utilities	17,344.05	9,540.64	15,000.00	20,000.00	
602-602-5-340-00	Rentals and Leases	120.00	-			
602-602-5-350-00	Insurance	2,202.87	-			
602-602-5-360-00	Equipment Maint and Repair	2,734.11	1,040.82	2,500.00		
602-602-5-380-00	Building Maintenance	-	-			
602-602-5-390-00	Other Contractual Services	5,277.09	898.21	7,000.00	5,000.00	
602-602-5-390-50	Technology Services	13,536.87	14,791.94	18,000.00	18,000.00	
602-602-5-390-66	Community Programs		150.03		2,500.00	
602-602-5-410-00	Office Supplies	2,112.45	1,949.43	2,000.00	3,500.00	
602-602-5-430-00	Operating Supplies	4,872.50	2,147.41	7,500.00	5,000.00	
602-602-5-450-00	Maint/Repair Supply	34.45	255.07	-	100.00	
602-602-5-470-00	Minor Equipment	17,065.51	-	15,000.00	15,000.00	
602-602-5-470-01	Books/Adult	27,032.62	10,475.25	33,000.00	30,000.00	
602-602-5-470-02	Books/Juvenile	8,388.97	3,601.33	11,000.00	9,000.00	
602-602-5-470-03	Books/Young People	3,311.48	1,999.61	2,700.00	3,000.00	
602-602-5-470-04	Magazine Subscriptions				2,000.00	
602-602-5-470-05	E-Books					

Account Number	Description	FY 2009-10 Actual	YTD Actual			Comments
			6 mths 10/31/10	FY 10-11 Budget	FY 11-12 Budget	
602-602-5-480-01	DVD's	-	290.71	300.00	750.00	
602-602-5-480-02	CD's	-	-	200.00	250.00	
602-602-5-480-03	Audio Books/Adult	1,777.40	782.41	3,500.00	1,500.00	
602-602-5-480-04	Audio Books/Juvenile	373.62	513.94	500.00	500.00	
602-5-490-00	Magazine Subscriptions	1,883.43	705.28	2,500.00	2,000.00	
602-5-530-00	Equipment	-	-			
602-602-5-550-00	Other Capital Improvements	-	-			
602-602-5-730-56	Transfer to Endowment				7,500.00	
TOTAL EXPENSES		327,395.31	155,554.67	346,600.00	354,200.00	

REVENUE OVER EXPENSES	25,342.91	78,405.57	1,420.00	250.00	
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Account Number	Description	FY 2009-10 Actual	YTD Actual			Comments
			6 mths 10/31/10	FY 10-11 Budget	FY 11-12 Budget	
<i>Library Endowment Account</i>						
603-000-4-311-10	Property Tax-General	32,325.88	25,326.36	31,020.00	41,500.00	
603-000-4-347-13	Gifts/Donations	-	-			
603-000-4-361-10	Interest Income	17,001.85	12,378.81	15,000.00	15,000.00	
603-000-4-371-10	Misc Revenue	-	-			
603-000-4-371-15	Grants	-	-			
603-000-4-381-68	From Children's Library	-	-			
603-000-4-381-77	From Library Spec. Project	-	-			
603-000-4-381-98	From Library Tax Account			7,500.00		
TOTAL REVENUE		49,327.73	37,705.17	46,020.00	64,000.00	

603-603-5-220-00	Legal Fees		2,430.00			
603-603-5-350-00	Insurance	4,506.00	-	3,600.00	5,450.00	
603-603-5-360-00	Equipment Maint and Repair	-	1,359.50			
603-603-5-380-00	Building Maintenance	4,922.52	8,621.25	5,000.00	5,000.00	
603-603-5-380-04	Building Safety Main.	-	-	15,400.00	31,000.00	
603-603-5-390-00	Other Contractual Services	25.00	25.00	6,000.00		
603-603-5-430-00	Operating Supplies	355.14	-	1,000.00	500.00	
603-603-5-450-00	Maint/Repair Supplies	1,643.52	497.04	2,000.00	1,500.00	
603-603-5-470-00	Minor Equipment	-	-	3,000.00	10,000.00	
603-603-5-520-00	Buildings and Structures	-	-			
603-603-5-530-00	Equipment	-	-			
603-5-550-00	Other Capital Improvements	-	-			
603-5-595-00	Depreciation Expense	269.50	-			
603-603-5-610-00	Principal Payments	-	-			
603-603-5-620-00	Interest Payments	-	-			
603-603-5-730-33	Transfer to Special Projects	-	-			
603-603-5-730-35	Transfer to Library Tax Accc	10,000.00	-	10,000.00	10,500.00	
TOTAL EXPENSES		21,721.68	12,932.79	46,000.00	63,950.00	

REVENUE OVER EXPENSES	27,606.05	24,772.38	20.00	50.00	
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Account Number	Description	FY 2009-10 Actual	YTD Actual			Comments
			6 mths 10/31/10	FY 10-11 Budget	FY 11-12 Budget	
<i>Children's Library Account</i>						
604-000-4-361-10	Interest Income	9,647.26	10,638.44	15,000.00	15,000.00	
604-000-4-371-10	Misc Income	-	-			
	Transfer per By-Laws					
TOTAL REVENUE		9,647.26	10,638.44	15,000.00	15,000.00	

604-604-5-470-00	Minor Equipment	-	-			
604-604-5-470-01	Books/Adult	-	-			
604-604-5-730-33	Transfer to Spec Projects	-	-			
604-604-5-730-35	Transfer to Library Tax Accc	20,000.00	-	20,000.00	15,000.00	
604-604-5-730-56	Transfer to Endowment	-	-			
TOTAL EXPENSES		20,000.00	-	20,000.00	15,000.00	
REVENUE OVER EXPENSES		(10,352.74)	10,638.44	(5,000.00)	-	

Account Number	Description	FY 2009-10 Actual	YTD Actual			Comments
			6 mths 10/31/10	FY 10-11 Budget	FY 11-12 Budget	
<i>Library Special Projects Account</i>						
605-000-4-347-13	Gifts/Donations	-	-			
605-000-4-361-10	Interest Income	1,212.91	(252.39)	1,500.00	1,000.00	
605-000-4-371-15	Grants	-	-			
605-000-4-381-68	From Children's Library	-	-			
605-000-4-381-98	From Library Tax Account	-	-			
605-000-4-381-99	From Library Endowment Fund	-	-			
TOTAL REVENUE		1,212.91	(252.39)	1,500.00	1,000.00	

Account Number	Description	FY 2009-10 Actual	YTD Actual 6 mths 10/31/10	FY 10-11 Budget	FY 11-12 Budget	Comments
605-605-5-210-00	Auditing		-			
605-605-5-430-00	Operating Supplies		-			
605-605-5-530-00	Equipment		-			
605-605-5-550-00	Other Capital Improvements		-			
605-5-730-35	Transfer to Library Tax Account		-			
605-5-730-56	Transfer to Endowment Fund		-			
TOTAL EXPENSES		-	-	-	-	
REVENUE OVER EXPENSES		1,212.91	(252.39)	1,500.00	1,000.00	
TOTAL REVENUE		438,071.49	295,007.80	438,290.00	462,950.00	
TOTAL EXPENSES		392,941.14	181,267.70	440,000.00	460,100.00	
GRAND TOTALS		45,130.35	113,740.10	(1,710.00)	2,850.00	